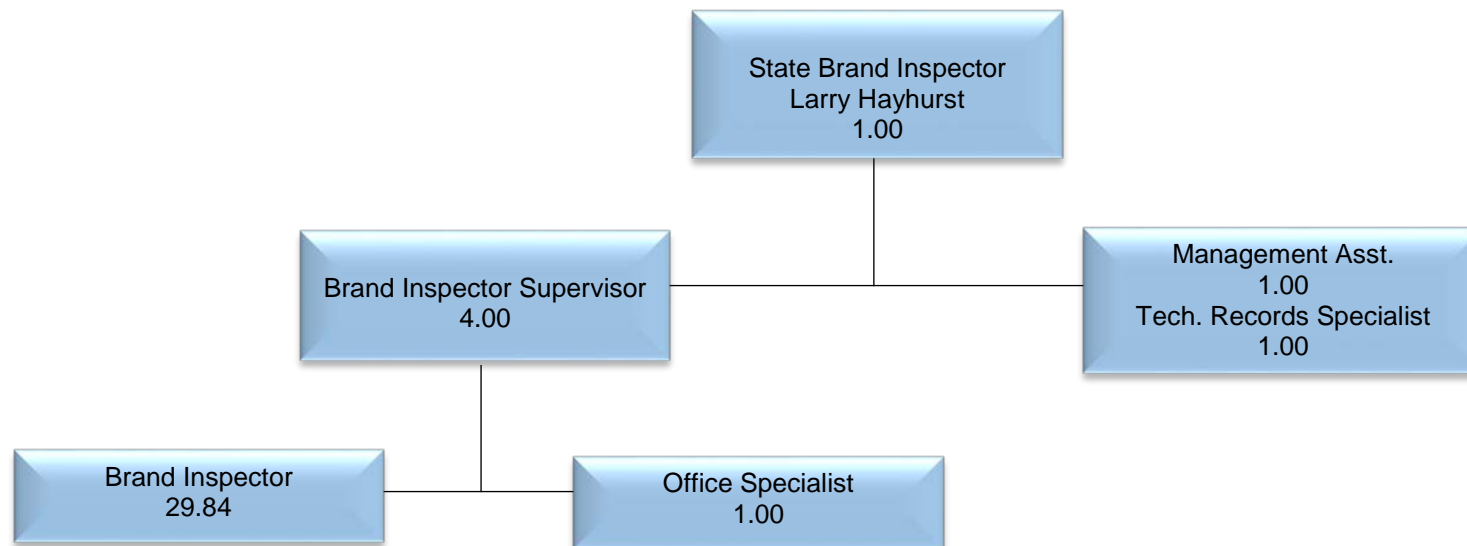


Brand Inspection Agency Profile

Analyst: Otto

Organizational Chart



37.84 FTP

Brand Inspection

Analyst: Otto

FY 2017 Actual Expenditures by Division

		FTP	PC	OE	CO	T/B	LS	Total
0.30	FY 2017 Original Appropriation							
0229-15	Ded	36.84	2,439,900	384,900	99,500	0	0	2,924,300
Totals:		36.84	2,439,900	384,900	99,500	0	0	2,924,300
0.43	Supplementals							
0001-00	Gen	0.00	0	250,000	0	0	0	250,000
Totals:		0.00	0	250,000	0	0	0	250,000
1.00	FY 2017 Total Appropriation							
0001-00	Gen	0.00	0	250,000	0	0	0	250,000
0229-15	Ded	36.84	2,439,900	384,900	99,500	0	0	2,924,300
Totals:		36.84	2,439,900	634,900	99,500	0	0	3,174,300
1.61	Reverted Appropriation							
0229-15	Ded	0.00	(122,100)	(72,600)	(6,200)	0	0	(200,900)
Totals:		0.00	(122,100)	(72,600)	(6,200)	0	0	(200,900)
1.71	Current Year Reappropriation							
0001-00	Gen	0.00	0	(250,000)	0	0	0	(250,000)
Totals:		0.00	0	(250,000)	0	0	0	(250,000)
2.00	FY 2017 Actual Expenditures							
0001-00	Gen	0.00	0	0	0	0	0	0
General			0	0	0	0	0	0
0229-15	Ded	36.84	2,317,800	312,300	93,300	0	0	2,723,400
State Brand Board			2,317,800	312,300	93,300	0	0	2,723,400
Totals:		36.84	2,317,800	312,300	93,300	0	0	2,723,400
Difference: Actual Expenditures minus Total Appropriation								
0001-00	Gen		0	(250,000)	0	0	0	(250,000)
General			N/A	(100.0%)	N/A	N/A	N/A	(100.0%)
0229-15	Ded		(122,100)	(72,600)	(6,200)	0	0	(200,900)
State Brand Board			(5.0%)	(18.9%)	(6.2%)	N/A	N/A	(6.9%)
Difference From Total Approp			(122,100)	(322,600)	(6,200)	0	0	(450,900)
Percent Diff From Total Approp			(5.0%)	(50.8%)	(6.2%)	N/A	N/A	(14.2%)



Idaho Legislative Services Office
Legislative Audits Division

IDAHO BRAND BOARD

April Renfro, Manager

SUMMARY

PURPOSE OF MANAGEMENT REVIEW

We conducted a management review of the Idaho Brand Board (Board) covering the fiscal years ended June 30, 2012, 2013, and 2014. Our review covered general administrative procedures and accounting controls to determine that activities are properly recorded and reported.

The intent of this review was not to express an opinion but to provide general assurance on internal controls and to raise the awareness of management and others of any conditions and control weaknesses that may exist and offer recommendations for improvement.

CONCLUSION

We identified deficiencies in the general administrative and accounting controls of the Board.

FINDINGS AND RECOMMENDATIONS

There are three findings and recommendations in this report.

Finding 1 – Brand Inspection certificates are not consistently monitored for gaps in sequence.

Finding 2 – Cash payments for brand inspections are not deposited timely in accordance with Idaho Code.

Finding 3 – Accounts Receivable closing packages were not completed as required.

The complete findings are detailed on pages 1-3 of this report.

PRIOR FINDINGS AND RECOMMENDATIONS

There were no findings and recommendations in the prior report.

AGENCY RESPONSE

The Board has reviewed the report and is in general agreement with the contents.

FINANCIAL INFORMATION

The following financial data is for informational purposes only.

IDAHO BRAND BOARD - FISCAL YEAR 2014

Fund No.	Fund Title	Beginning Cash Balance	Receipts/ Transfers-in	Disbursements / Transfers-out	Ending Cash Balance
0053-01	Wolf Control Fund - Livestock Subaccount		\$ 54,565	\$ 54,565	
0229-15	State Regulatory Fund - Operating	\$ 393,704	5,680,146	5,693,654	\$ 380,196
0229-16	State Regulatory Fund - Holding	455,741	412,619	132,050	736,310
	Totals	\$ 849,445	\$ 6,147,330	\$ 5,880,269	\$ 1,116,506

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: Brand Inspection

Agency Number: 331

Original Request Date: September 1, 2017

or Revision Request Date:

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Sources and Uses: Monies collected in this fund are for livestock inspection fees and reimbursements from the Idaho Beef Council, the Idaho Sheep Commission and the Bureau of Animal Disease and Livestock Control. The brand inspection fee on all cattle shall be \$1.25 per head. The inspection fee on horses, mules and asses shall be \$1.50 per head. There is a minimum fee of \$20.00 for each brand inspection certificate issued, whether for cattle, horses, mules or asses, or a combination thereof. The minimum fee for brand inspection services at any livestock auction is \$50.00 per day (§25-1160). The State Brand Inspector is the collection agent for the Idaho Beef Council, the Idaho Horse Board, the Idaho Sheep Commission and the Bureau of Animal Disease and Livestock Control. The State Brand Inspector shall be reimbursed in an amount determined by the Idaho Beef Council (5%) (§25-2907), and the Idaho Horse Board (10%) (§25-2505), and the Inspector. The Division of Animal Industries is charged an amount to reimburse the State Brand Inspector not to exceed 1-1/4 cents per head (§25-232). The monies are to be used by the State Brand Board in carrying out the rules and regulations made by the Board, and for salaries and wages and other expenses of the office of the State Brand Inspector, the State Brand Board, and its employees.

FUND NAME:	State Regulatory Funds- Brands	FUND CODE:	0229-15/16	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate
1. Beginning Free Fund Balance				758,900	764,700	660,800	305,800	286,900
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				758,900	764,700	660,800	305,800	286,900
4. Revenues (from Form B-11)				2,542,400	2,415,800	2,368,400	2,860,900	2,861,600
5. Non-Revenue Receipts and Other Adjustments	Suspense, borrowing limit			0	0	0	0	
6. Statutory Transfers in:	Fund or Reference:			0	0	0	0	
7. Operating Transfers in:	Brand Recording	Fund or Reference:	0229-16					
8. Total Available for Year				3,301,300	3,180,500	3,029,200	3,166,700	3,148,500
9. Statutory Transfers Out:	Fund or Reference:			0	0	0	0	0
10. Operating Transfers Out:	Fund or Reference:			0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments	Refunds, Clearing, P-card pymts			0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				2,707,000	2,761,000	2,924,300	3,090,700	3,173,800
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				11,300	8,800	0	0	0
16. Reversions and Continuous Appropriations				(181,700)	(250,100)	(200,900)	(210,900)	(243,900)
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				2,536,600	2,519,700	2,723,400	2,879,800	2,929,900
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				2,536,600	2,519,700	2,723,400	2,879,800	2,929,900
20. Ending Cash Balance				764,700	660,800	305,800	286,900	218,600
21. Prior Year Encumbrances as of June 30				0	0	0	0	0
22. Current Year Encumbrances as of June 30				0	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance OPERATING FUND				764,700	660,800	305,800	286,900	218,600
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance 0229-15 & 0229-16 COMBINED				764,700	660,800	305,800	286,900	218,600
26. Outstanding Loans (if this fund is part of a loan program)								

*Note:

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: Brand Inspection

Agency Number: 331

Original Request Date: September 1, 2017

or Revision Request Date:

Page: 298 of 320

Sources and Uses: Monies collected in this fund are for livestock inspection fees and reimbursements from the Idaho Beef Council, the Idaho Sheep Commission and the Bureau of Animal Disease and Livestock Control. The brand inspection fee on all cattle shall be \$1.25 per head. The inspection fee on horses, mules and asses shall be \$1.50 per head. There is a minimum fee of \$20.00 for each brand inspection certificate issued, whether for cattle, horses, mules or asses, or a combination thereof. The minimum fee for brand inspection services at any livestock auction is \$50.00 per day (§25-1160). The State Brand Inspector is the collection agent for the Idaho Beef Council, the Idaho Horse Board, the Idaho Sheep Commission and the Bureau of Animal Disease and Livestock Control. The State Brand Inspector shall be reimbursed in an amount determined by the Idaho Beef Council (5%) (§25-2907), and the Idaho Horse Board (10%) (§25-2505), and the Inspector. The Division of Animal Industries is charged an amount to reimburse the State Brand Inspector not to exceed 1-1/4 cents per head (§25-232). The monies are to be used by the State Brand Board in carrying out the rules and regulations made by the Board, and for salaries and wages and other expenses of the office of the State Brand Inspector, the State Brand Board, and its employees.

FUND NAME:	State Regulatory Funds- Brands	FUND CODE:	0229-15	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate
1. Beginning Free Fund Balance				22,600	55,700	101,300	22,000	7,300
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				22,600	55,700	101,300	22,000	7,300
4. Revenues (from Form B-11)				2,155,700	2,091,300	2,008,100	2,480,100	2,482,600
5. Non-Revenue Receipts and Other Adjustments		Suspense, borrowing limit		0	0	0	0	
6. Statutory Transfers in:		Fund or Reference:		0	0	0	0	
7. Operating Transfers in: Brand Recording		Fund or Reference: 0229-16		414,000	474,000	636,000	385,000	450,000
8. Total Available for Year				2,592,300	2,621,000	2,745,400	2,887,100	2,939,900
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out:		Fund or Reference:		0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments		Refunds, Clearing, P-card pymts		0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				2,707,000	2,761,000	2,924,300	3,090,700	3,173,800
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				11,300	8,800	0	0	0
16. Reversions and Continuous Appropriations				(181,700)	(250,100)	(200,900)	(210,900)	(243,900)
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				2,536,600	2,519,700	2,723,400	2,879,800	2,929,900
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				2,536,600	2,519,700	2,723,400	2,879,800	2,929,900
20. Ending Cash Balance				55,700	101,300	22,000	7,300	10,000
21. Prior Year Encumbrances as of June 30				0	0	0	0	0
22. Current Year Encumbrances as of June 30				0	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				55,700	101,300	22,000	7,300	10,000
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				55,700	101,300	22,000	7,300	10,000
26. Outstanding Loans (if this fund is part of a loan program)								

*Note:

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: Brand Inspection

Agency Number: 331

Original Request Date: September 1, 2017

or Revision Request Date:

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Sources and Uses: Monies collected in this fund are for new brand applications and recorded brand renewals. The fee for filing a new brand application is \$50.00 and may be prorated for staggered renewal (§25-1144). Recorded brands shall be renewed every five years. The fee for filing each such renewal application shall be not more than \$100.00 (§25-1145).

FUND NAME:	State Regulatory Fund- Brand Recording	FUND CODE:	0229-16	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate
1. Beginning Free Fund Balance				736,300	709,000	559,500	283,800	279,600
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				736,300	709,000	559,500	283,800	279,600
4. Revenues (from Form B-11)				386,700	324,500	360,300	380,800	379,000
5. Non-Revenue Receipts and Other Adjustments	Suspense, borrowing limit			0	0	100	0	0
6. Statutory Transfers in:	Fund or Reference:			0	0	0	0	0
7. Operating Transfers in:	Fund or Reference:			0	0	0	0	0
8. Total Available for Year				1,123,000	1,033,500	919,900	664,600	658,600
9. Statutory Transfers Out:	Fund or Reference:			0	0	0	0	0
10. Operating Transfers Out:	Fund or Reference:			414,000	474,000	636,000	385,000	450,000
11. Non-Expenditure Disbursements and Other Adjustments	Refunds, Clearing, P-card pymts			0	0	100	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				0	0	0	0	0
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				0	0	0	0	0
16. Reversions and Continuous Appropriations				0	0	0	0	0
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				0	0	0	0	0
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				0	0	0	0	0
20. Ending Cash Balance				709,000	559,500	283,800	279,600	208,600
21. Prior Year Encumbrances as of June 30				0	0	0	0	0
22. Current Year Encumbrances as of June 30				0	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				709,000	559,500	283,800	279,600	208,600
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				709,000	559,500	283,800	279,600	208,600
26. Outstanding Loans (if this fund is part of a loan program)								

*Note:

Brand Inspection FY 2018 JFAC Action

	FTP	Gen	Ded	Fed	Total
FY 2017 Original Appropriation	36.84	0	2,924,300	0	2,924,300
Supplementals					
1. Animal Identification Software	0.00	250,000	0	0	250,000
FY 2017 Total Appropriation	36.84	250,000	2,924,300	0	3,174,300
FY 2017 Estimated Expenditures	36.84	250,000	2,924,300	0	3,174,300
Removal of Onetime Expenditures	0.00	(250,000)	(163,200)	0	(413,200)
FY 2018 Base	36.84	0	2,761,100	0	2,761,100
Benefit Costs	0.00	0	31,500	0	31,500
Replacement Items	0.00	0	114,600	0	114,600
Statewide Cost Allocation	0.00	0	2,300	0	2,300
Change in Employee Compensation	0.00	0	54,700	0	54,700
FY 2018 Program Maintenance	36.84	0	2,964,200	0	2,964,200
Line Items					
1. Brand Inspectors	1.00	0	124,500	0	124,500
Cybersecurity Insurance	0.00	0	2,000	0	2,000
FY 2018 Total	37.84	0	3,090,700	0	3,090,700
Chg from FY 2017 Orig Approp.	1.00	0	166,400	0	166,400
% Chg from FY 2017 Orig Approp.	2.7%		5.7%		5.7%

Brand Inspection

Analyst: Otto

Historical Summary

OPERATING BUDGET	FY 2017 Total App	FY 2017 Actual	FY 2018 Approp	FY 2019 Request	FY 2019 Gov Rec
BY FUND CATEGORY					
General	250,000	0	0	0	0
Dedicated	2,924,300	2,723,400	3,090,700	3,170,700	3,123,700
Total:	3,174,300	2,723,400	3,090,700	3,170,700	3,123,700
Percent Change:		(14.2%)	13.5%	2.6%	1.1%
BY OBJECT OF EXPENDITURE					
Personnel Costs	2,439,900	2,317,800	2,552,300	2,564,900	2,560,100
Operating Expenditures	634,900	312,300	401,400	401,100	395,100
Capital Outlay	99,500	93,300	137,000	204,700	168,500
Total:	3,174,300	2,723,400	3,090,700	3,170,700	3,123,700
Full-Time Positions (FTP)	36.84	36.84	37.84	38.84	37.84

Division Description

The Brand Inspection Program provides protection to the livestock industry from losses by theft and illegal slaughter.

Brand Inspection

Analyst: Otto

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2018 Original Appropriation	37.84	0	3,090,700	37.84	0	3,090,700
Reappropriation	0.00	250,000	250,000	0.00	250,000	250,000
1. Animal Identification Software	0.00	0	0	0.00	86,400	86,400
FY 2018 Total Appropriation	37.84	250,000	3,340,700	37.84	336,400	3,427,100
Removal of Onetime Expenditures	0.00	(250,000)	(394,100)	0.00	(336,400)	(480,500)
FY 2019 Base	37.84	0	2,946,600	37.84	0	2,946,600
Benefit Costs	0.00	0	(60,800)	0.00	0	(52,700)
Replacement Items	0.00	0	171,400	0.00	0	171,400
Statewide Cost Allocation	0.00	0	(3,100)	0.00	0	(2,100)
Change in Employee Compensation	0.00	0	20,400	0.00	0	60,500
FY 2019 Program Maintenance	37.84	0	3,074,500	37.84	0	3,123,700
1. Brand Inspector - FTP	1.00	0	96,200	0.00	0	0
FY 2019 Total	38.84	0	3,170,700	37.84	0	3,123,700
Change from Original Appropriation	1.00	0	80,000	0.00	0	33,000
% Change from Original Appropriation			2.6%			1.1%

Brand Inspection

Analyst: Otto

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2018 Original Appropriation	37.84	0	3,090,700	0	3,090,700

Reappropriation

S1115 of 2017 provided an FY 2017 supplemental appropriation to Brand Inspection in the amount of \$250,000 to purchase and implement an electronic livestock software system. Under budget law exemptions, the agency was provided with carryover authority of any unspent appropriation for the development and implementation costs of the electronic livestock software system. The entire appropriation has been carried over into FY 2018 as the RFP process was just completed and the division is currently working with the Division of Purchasing to award the contract. If a contract is not awarded in FY 2018 the General Fund portion will be reverted.

Agency Request	0.00	250,000	0	0	250,000
Governor's Recommendation	0.00	250,000	0	0	250,000

1. Animal Identification Software

Agency Request	0.00	0	0	0	0
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The Governor recommends \$86,400 onetime from the General Fund for the development of a software program to facilitate the electronic management of animal identification numbers and other data pertaining to livestock movements into and out of Idaho. The software program would interface with the Department of Agriculture software program. In FY 2017, a supplemental appropriation of \$250,000 with reappropriation authority was provided for the procurement of the software program. Responses to a request for proposal (RFP) were more than appropriated. The additional appropriation will allow the agency to enter into the contract.

Governor's Recommendation	0.00	86,400	0	0	86,400
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FY 2018 Total Appropriation

Agency Request	37.84	250,000	3,090,700	0	3,340,700
Governor's Recommendation	37.84	336,400	3,090,700	0	3,427,100

Removal of Onetime Expenditures

This decision unit removes expenditures for replacement items, lines items, and reappropriation funded on a onetime basis in FY 2018.

Agency Request	0.00	(250,000)	(144,100)	0	(394,100)
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The Governor's recommendation also includes the removal of expenditures for the supplemental that were recommended on a onetime basis.

Governor's Recommendation	0.00	(336,400)	(144,100)	0	(480,500)
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FY 2019 Base

Agency Request	37.84	0	2,946,600	0	2,946,600
Governor's Recommendation	37.84	0	2,946,600	0	2,946,600

Benefit Costs

Employer-paid benefit changes include a 14.6% reduction (or \$1,910 per eligible FTP) for health insurance, bringing the total appropriation to \$11,190 per FTP. Also included are a 6.8% increase for life insurance, a 5.5% increase for PERSI contributions, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	0	(60,800)	0	(60,800)
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The Governor recommends \$11,650 per eligible FTP for health insurance, which is a decrease of \$1,450, or 11%, from the previous year; a two-month employer and employee premium holiday; and a transfer of \$13.1 million from health insurance reserves to the General Fund. This recommendation also reflects the PERSI Board's decision to not increase the employer contribution for FY 2019.

Governor's Recommendation	0.00	0	(52,700)	0	(52,700)
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Replacement Items

The division requests \$171,400 to replace five vehicles, three desktop computers, and two flat-panel monitors.

Agency Request	0.00	0	171,400	0	171,400
Governor's Recommendation	0.00	0	171,400	0	171,400

Brand Inspection

Analyst: Otto

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management fees will decrease by \$4,500, State Controller fees will increase by \$800, and Attorney General fees will increase by \$600, for a net decrease of \$3,100.					
Agency Request	0.00	0	(3,100)	0	(3,100)
<i>The Governor's recommendation also includes fees for Legislative Audits, which will increase by \$1,000.</i>					
Governor's Recommendation	0.00	0	(2,100)	0	(2,100)

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	0	20,400	0	20,400
<i>The Governor recommends a 3% increase in employee compensation, distributed on merit. He does not recommend a compensation increase for group and temporary positions. The Governor recommends the pay structure for state employees be moved by 3% and includes \$5,400 for that purpose.</i>					
Governor's Recommendation	0.00	0	60,500	0	60,500

FY 2019 Program Maintenance

Agency Request	37.84	0	3,074,500	0	3,074,500
Governor's Recommendation	37.84	0	3,123,700	0	3,123,700

1. Brand Inspector - FTP

Brand Inspection

The division requests \$96,200 from the State Brand Board Fund, which includes \$59,300 ongoing and \$36,900 onetime, for a brand inspector in the Twin Falls District. The agency states that a new processing facility in the Burley/Rupert area is scheduled to process approximately 500 head of livestock per day starting in July 2017. This will be the second largest facility in Idaho. The largest facility is located in Kuna and processes 1,700 head per day while the remaining facilities process 100 head of livestock or less per day. There are also two new livestock receiving stations in the Jerome/Wendell area that are estimated to receive approximately 3,500 head of livestock per week for inspection. Currently, the Brand Board has nine full-time positions and two non-benefited group positions in this district. The Twin Falls District covers Blaine, Camas, Cassia, Gooding, Jerome, Lincoln, Minidoka, Twin Falls, half of Elmore, and half of Owyhee counties.

Agency Request	1.00	0	96,200	0	96,200
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

FY 2019 Total

Agency Request	38.84	0	3,170,700	0	3,170,700
Governor's Recommendation	37.84	0	3,123,700	0	3,123,700

Agency Request					
Change from Original App	1.00	0	80,000	0	80,000
% Change from Original App	2.6%		2.6%		2.6%
Governor's Recommendation					
Change from Original App	0.00	0	33,000	0	33,000
% Change from Original App	0.0%		1.1%		1.1%

Brand Board

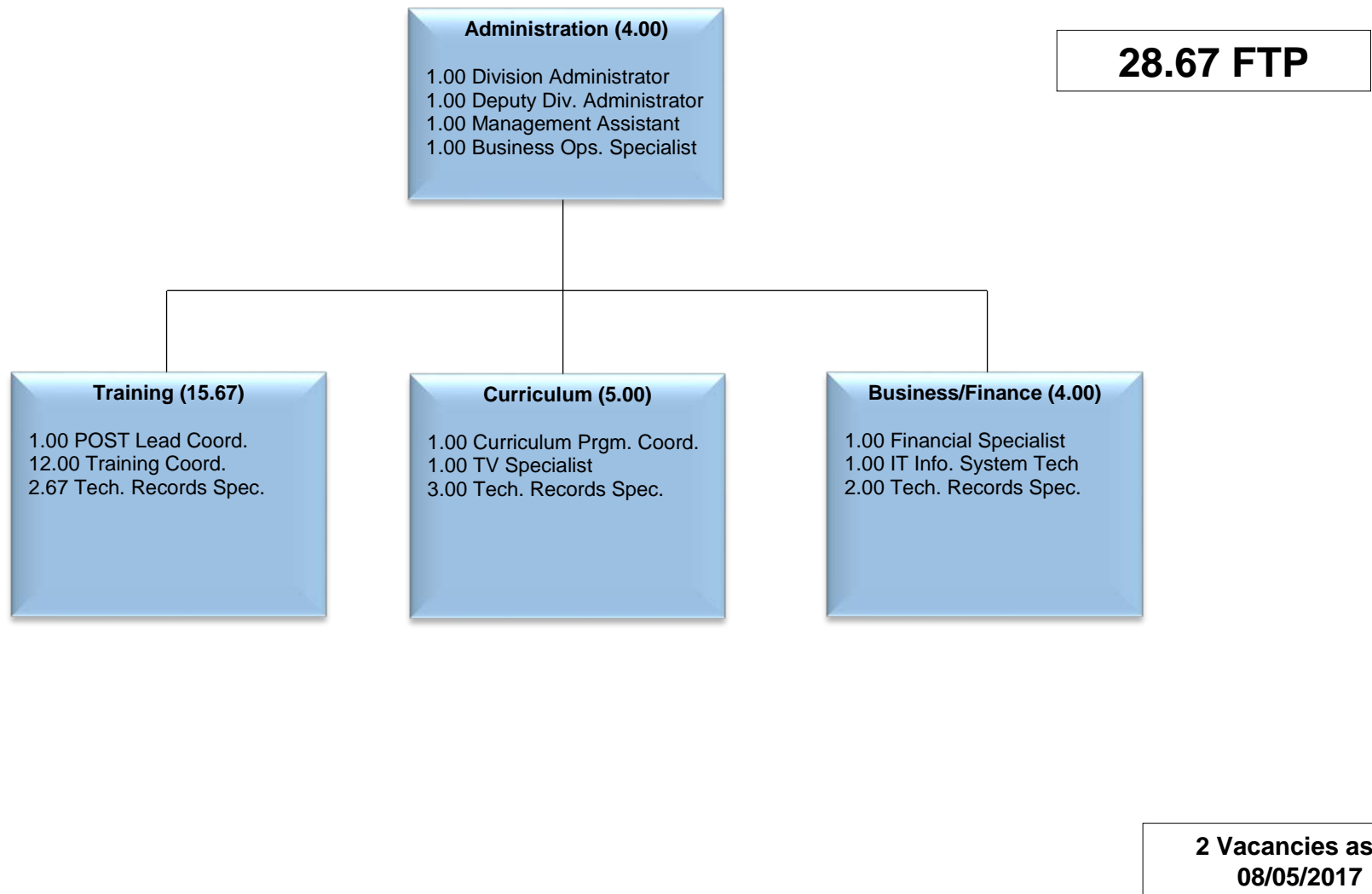
FY 2019

Replacement Items

Replacement Item	Quantity in Stock	Quantity Desired	Total Request	Total Gov Rec
2006 Chevy Pickup (157,000 Miles)	1	1	\$33,700	\$33,700
2007 Ford F150 Pickup (165,000 Miles)	1	1	\$33,700	\$33,700
2010 Ford F150 Pickup (172,000 Miles)	1	1	\$33,700	\$33,700
2011 Ford F150 Pickup (160,000 Miles)	1	1	\$33,700	\$33,700
2012 Ford F150 Pickup (175,000 Miles)	1	1	\$33,700	\$33,700
Desktop Computer	8	3	\$2,400	\$2,400
Flat Panel Monitor	9	2	\$500	\$500
Total			\$171,400	\$171,400

POST Academy
Agency Profile
Organizational Chart

Analyst: Otto



Peace Officer Standards and Training Academy

Analyst: Otto

FY 2017 Actual Expenditures by Division by Program

			FTP	PC	OE	CO	T/B	LS	Total
0.30	FY 2017 Original Appropriation								
	0264-01	Ded	0.00	94,000	2,300	0	0	0	96,300
	0272-00	Ded	28.67	2,248,800	1,885,200	40,200	105,900	0	4,280,100
	0349-00	Ded	0.00	0	29,000	0	0	0	29,000
	0348-00	Fed	0.00	36,200	221,200	0	0	0	257,400
	Totals:		28.67	2,379,000	2,137,700	40,200	105,900	0	4,662,800
1.00	FY 2017 Total Appropriation								
	0264-01	Ded	0.00	94,000	2,300	0	0	0	96,300
	0272-00	Ded	28.67	2,248,800	1,885,200	40,200	105,900	0	4,280,100
	0349-00	Ded	0.00	0	29,000	0	0	0	29,000
	0348-00	Fed	0.00	36,200	221,200	0	0	0	257,400
	Totals:		28.67	2,379,000	2,137,700	40,200	105,900	0	4,662,800
1.31	Net Transfer Between Programs								
	0264-01	Ded	0.00	(10,100)	0	0	0	0	(10,100)
	Totals:		0.00	(10,100)	0	0	0	0	(10,100)
1.41	Receipt to Appropriation								
	0272-00	Ded	0.00	0	0	1,500	0	0	1,500
	Totals:		0.00	0	0	1,500	0	0	1,500
1.61	Reverted Appropriation								
	0264-01	Ded	0.00	(9,300)	0	0	0	0	(9,300)
	0272-00	Ded	0.00	(227,300)	(640,000)	(5,600)	0	0	(872,900)
	0349-00	Ded	0.00	0	(29,000)	0	0	0	(29,000)
	0348-00	Fed	0.00	(12,800)	(184,000)	0	0	0	(196,800)
	Totals:		0.00	(249,400)	(853,000)	(5,600)	0	0	(1,108,000)
2.00	FY 2017 Actual Expenditures								
	0264-01	Ded	0.00	74,600	2,300	0	0	0	76,900
	Idaho Law Enforcement (Project Choice)			74,600	2,300	0	0	0	76,900
	0272-00	Ded	28.67	2,021,500	1,245,200	36,100	105,900	0	3,408,700
	Peace Officers Training			2,021,500	1,245,200	36,100	105,900	0	3,408,700
	0349-00	Ded	0.00	0	0	0	0	0	0
	Miscellaneous Revenue			0	0	0	0	0	0
	0348-00	Fed	0.00	23,400	37,200	0	0	0	60,600
	Federal Grant			23,400	37,200	0	0	0	60,600
	Totals:		28.67	2,119,500	1,284,700	36,100	105,900	0	3,546,200

Peace Officer Standards and Training Academy

Analyst: Otto

FY 2017 Actual Expenditures by Division by Program

	FTP	PC	OE	CO	T/B	LS	Total
Difference: Actual Expenditures minus Total Appropriation							
0264-01 Ded		(19,400)	0	0	0	0	(19,400)
Idaho Law Enforcement (Project Choice)		(20.6%)	0.0%	N/A	N/A	N/A	(20.1%)
0272-00 Ded		(227,300)	(640,000)	(4,100)	0	0	(871,400)
Peace Officers Training		(10.1%)	(33.9%)	(10.2%)	0.0%	N/A	(20.4%)
0349-00 Ded		0	(29,000)	0	0	0	(29,000)
Miscellaneous Revenue		N/A	(100.0%)	N/A	N/A	N/A	(100.0%)
0348-00 Fed		(12,800)	(184,000)	0	0	0	(196,800)
Federal Grant		(35.4%)	(83.2%)	N/A	N/A	N/A	(76.5%)
Difference From Total Approp		(259,500)	(853,000)	(4,100)	0	0	(1,116,600)
Percent Diff From Total Approp		(10.9%)	(39.9%)	(10.2%)	0.0%	N/A	(23.9%)

FORM B12: ANALYSIS OF FUND BALANCES				Request for Fiscal Year : 2019	
Agency/Department: <u>Idaho State Police</u>		Agency Number: <u>330</u>			
Original Request Date: _____		or Revision Request Date: <u>9/25/17</u>		Page: 30 of 320	
Sources and Uses: Moneys in this fund include a court fee of fifteen dollars (\$15) for peace officers standards and training purposes to be paid by each person found guilty of any felony or misdemeanor, or found to have committed an infraction or any minor traffic, conservation or ordinance violation (§31-3201B); a portion of all civil fees and court fees on traffic infractions collected by the courts on behalf of the state (§31-3201A and §19-4705 (c)-(h)); misdemeanor probation fees §31-3201D(2); and dormitory fees, tuition from self-sponsored students, nonrefundable processing fees, and refunds from officers that quit law enforcement prior to the end of their agreement. Moneys are for use in carrying out the provisions of Title 19, Chapter 51, Idaho Code, and promulgated rules.					
FUND NAME:	Peace Officers Standards and Training	FUND CODE:	0272-00	FY 2015 Actual	FY 2016 Actual
				FY 2017 Actual	FY 2018 Estimate
				FY 2019 Estimate	
1. Beginning Free Fund Balance				859,800	650,200
				666,700	797,100
				607,900	
2. Encumbrances as of July 1				175,200	77,800
2a. Reappropriation (Legislative Carryover)				0	0
				0	0
3. Beginning Cash Balance				1,035,000	728,000
				714,300	857,300
				607,900	
4. Revenues (from Form B-11)				3,712,800	3,690,400
				3,527,700	3,520,300
				3,520,300	3,520,300
5. Non-Revenue Receipts and Other Adjustments				10,500	7,200
6. Statutory Transfers in:				0	0
7. Operating Transfers in:				0	0
				0	0
8. Total Available for Year				4,758,300	4,425,600
				4,244,900	4,377,600
				6,128,200	
9. Statutory Transfers Out:				0	0
10. Operating Transfers Out:				0	0
				0	0
11. Non-Expenditure Disbursements and Other Adjustments				14,100	4,300
12. Cash Expenditures for Prior Year Encumbrances				172,700	77,800
				32,000	60,200
				0	0
13. Original Appropriation				4,125,800	4,122,800
14. Prior Year Reappropriations, Supplementals, Rescissions				312,200	0
15. Non-cogs, Receipts to Appropriation, etc				4,700	0
16. Reversions and Continuous Appropriations				(521,400)	(446,000)
16a. Anticipated Reversion Due to Underfunding				0	0
17. Current Year Reappropriation				0	0
18. Reserve for Current Year Encumbrances				(77,800)	(47,600)
				(60,200)	0
19. Current Year Cash Expenditures				3,843,500	3,629,200
				3,354,100	3,709,500
				4,373,300	
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				3,921,300	3,676,800
				3,414,300	3,709,500
				4,373,300	
20. Ending Cash Balance				728,000	714,300
				857,300	607,900
				1,754,900	
21. Prior Year Encumbrances as of June 30				0	0
22. Current Year Encumbrances as of June 30				77,800	47,600
22a. Current Year Reappropriation				0	0
23. Borrowing Limit				0	0
				0	0
24. Ending Free Fund Balance				650,200	666,700
				797,100	607,900
				1,754,900	
Ending Free Fund Balance-Split-MPO §31-3201D(2) 0272-01				380,500	389,900
				351,300	319,300
Ending Free Fund Balance - Split - POST Main Dedicated Fund 0272-00				286,200	407,100
				256,600	1,435,600
24a. Investments Direct by Agency (GL 1203)				0	0
				0	0
24b. Ending Free Fund Balance Including Direct Investments				650,200	666,700
				797,100	607,900
				1,754,900	
26. Outstanding Loans (if this fund is part of a loan program)					
Note: If the fiscal year-end balance in the fund, pursuant to §31-3201A and §31-3201B, exceeds one million dollars, the excess shall revert to the General Fund (§19-5116). POST requires a free fund balance of \$300,000 to meet the first payroll and other operating obligations in the first two weeks of July.					

Estimate based on proposed legislation.

POST Academy

FY 2018 JFAC Action

	FTP	Gen	Ded	Fed	Total
FY 2017 Original Appropriation	28.67	0	4,405,400	257,400	4,662,800
FY 2017 Total Appropriation	28.67	0	4,405,400	257,400	4,662,800
Noncognizable Funds and Transfers	0.00	0	(10,100)	0	(10,100)
FY 2017 Estimated Expenditures	28.67	0	4,395,300	257,400	4,652,700
Removal of Onetime Expenditures	0.00	0	(119,200)	0	(119,200)
Base Adjustments	0.00	0	0	0	0
FY 2018 Base	28.67	0	4,276,100	257,400	4,533,500
Benefit Costs	0.00	0	25,100	0	25,100
Replacement Items	0.00	0	72,100	0	72,100
Statewide Cost Allocation	0.00	0	400	0	400
Change in Employee Compensation	0.00	0	52,900	0	52,900
FY 2018 Program Maintenance	28.67	0	4,426,600	257,400	4,684,000
Line Items					
1. Travel, Lodging & Per Diem	0.00	0	0	0	0
Cybersecurity Insurance	0.00	0	4,700	0	4,700
FY 2018 Total	28.67	0	4,431,300	257,400	4,688,700
Chg from FY 2017 Orig Approp.	0.00	0	25,900	0	25,900
% Chg from FY 2017 Orig Approp.	0.0%		0.6%	0.0%	0.6%

POST Academy

Analyst: Otto

Historical Summary

OPERATING BUDGET	FY 2017 Total App	FY 2017 Actual	FY 2018 Approp	FY 2019 Request	FY 2019 Gov Rec
BY FUND CATEGORY					
Dedicated	4,405,400	3,485,600	4,431,300	5,415,300	4,957,500
Federal	257,400	60,600	257,400	257,700	257,900
Total:	4,662,800	3,546,200	4,688,700	5,673,000	5,215,400
Percent Change:		(23.9%)	32.2%	21.0%	11.2%
BY OBJECT OF EXPENDITURE					
Personnel Costs	2,379,000	2,119,500	2,374,700	2,346,400	2,388,800
Operating Expenditures	2,137,700	1,284,700	2,165,800	3,084,400	2,584,400
Capital Outlay	40,200	36,100	42,300	136,300	136,300
Trustee/Benefit	105,900	105,900	105,900	105,900	105,900
Total:	4,662,800	3,546,200	4,688,700	5,673,000	5,215,400
Full-Time Positions (FTP)	28.67	28.67	28.67	28.67	28.67

Division Description

Peace Officers Standards and Training Academy (POST) delivers training and technical assistance to all levels of law enforcement throughout the state by providing both basic and specialized training programs for all commissioned peace officers, adult and juvenile corrections officers, and dispatchers.

POST Academy

Comparative Summary

Analyst: Otto

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2018 Original Appropriation	28.67	0	4,688,700	28.67	0	4,688,700
Noncognizable Funds and Transfers	0.00	0	(3,200)	0.00	0	(3,200)
FY 2018 Estimated Expenditures	28.67	0	4,685,500	28.67	0	4,685,500
Removal of Onetime Expenditures	0.00	0	(72,100)	0.00	0	(72,100)
Base Adjustments	0.00	0	0	0.00	0	0
FY 2019 Base	28.67	0	4,613,400	28.67	0	4,613,400
Benefit Costs	0.00	0	(44,300)	0.00	0	(40,500)
Replacement Items	0.00	0	145,900	0.00	0	145,900
Statewide Cost Allocation	0.00	0	38,400	0.00	0	38,400
Change in Employee Compensation	0.00	0	19,200	0.00	0	57,800
FY 2019 Program Maintenance	28.67	0	4,772,600	28.67	0	4,815,000
16. POST Dorm Contribution	0.00	0	500,000	0.00	0	0
17. POST Expanded Training	0.00	0	265,700	0.00	0	265,700
18. POST Council Legislation Fiscal Impact	0.00	0	5,000	0.00	0	5,000
19. Fitness and Training Equipment	0.00	0	129,700	0.00	0	129,700
FY 2019 Total	28.67	0	5,673,000	28.67	0	5,215,400
Change from Original Appropriation	0.00	0	984,300	0.00	0	526,700
% Change from Original Appropriation			21.0%			11.2%

POST Academy

Analyst: Otto

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2018 Original Appropriation	28.67	0	4,431,300	257,400	4,688,700

Noncognizable Funds and Transfers

Current year expenditure adjustments include various transfers among fund sources and programs due to reallocation of Project CHOICE funding.

Agency Request	0.00	0	(3,200)	0	(3,200)
Governor's Recommendation	0.00	0	(3,200)	0	(3,200)

FY 2018 Estimated Expenditures					
Agency Request	28.67	0	4,428,100	257,400	4,685,500
Governor's Recommendation	28.67	0	4,428,100	257,400	4,685,500

Removal of Onetime Expenditures

This decision unit removes expenditures for replacement items funded on a onetime basis in FY 2018.

Agency Request	0.00	0	(72,100)	0	(72,100)
Governor's Recommendation	0.00	0	(72,100)	0	(72,100)

Base Adjustments

Ongoing base adjustments include the restoration of current year expenditure adjustments; and the reallocation of Project CHOICE funding.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

FY 2019 Base					
Agency Request	28.67	0	4,356,000	257,400	4,613,400
Governor's Recommendation	28.67	0	4,356,000	257,400	4,613,400

Benefit Costs

Employer-paid benefit changes include a 14.6% reduction (or \$1,910 per eligible FTP) for health insurance, bringing the total appropriation to \$11,190 per FTP. Also included are a 6.8% increase for life insurance, a 5.5% increase for PERSI contributions, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	0	(44,300)	0	(44,300)
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The Governor recommends \$11,650 per eligible FTP for health insurance, which is a decrease of \$1,450, or 11%, from the previous year; a two-month employer and employee premium holiday; and a transfer of \$13.1 million from health insurance reserves to the General Fund. This recommendation also reflects the PERSI Board's decision to not increase the employer contribution for FY 2019.

Governor's Recommendation	0.00	0	(40,500)	0	(40,500)
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Replacement Items

The division requests \$145,900 to replace classroom chairs, firearms simulator, desktop computers, flat panel monitors, all-in-one computers, software licenses, projector system, sound system, emergency vehicle operators course (EVOC) vehicles, skid steer vehicle, training suit, hallway monitors, and office chairs.

Agency Request	0.00	0	145,900	0	145,900
Governor's Recommendation	0.00	0	145,900	0	145,900

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management fees will decrease by \$400, State Controller fees will increase by \$300, Attorney General fees will increase by \$38,400, and Legislative Audit fees will increase by \$100, for a net increase of \$38,400.

Agency Request	0.00	0	38,400	0	38,400
Governor's Recommendation	0.00	0	38,400	0	38,400

POST Academy

Analyst: Otto

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	0	18,900	300	19,200
<i>The Governor recommends a 3% increase in employee compensation, distributed on merit. He does not recommend a compensation increase for group and temporary positions. The Governor recommends the pay structure for state employees be moved by 3% and includes \$2,100 for that purpose.</i>					
Governor's Recommendation	0.00	0	57,300	500	57,800
FY 2019 Program Maintenance					
Agency Request	28.67	0	4,514,900	257,700	4,772,600
Governor's Recommendation	28.67	0	4,557,100	257,900	4,815,000
16. POST Dorm Contribution		Peace Officer Standards and Training Academy			
The division requests \$500,000 onetime from the Peace Officer Training Fund to be able to contribute to a new dormitory project submitted to the Public Building Fund Advisory Council (PBFAC). Currently, POST does not have sufficient capacity to meet the demand for student and instructor lodging. As programs grow and require basic training at POST facilities, more offsite housing accommodations will be required. The result is a higher cost to agencies, as they are paying for hotels, and reduced effectiveness of training that is no longer being conducted in a closed campus atmosphere. If proposed legislation is passed and the PBFAC approves funding for a new dormitory building, POST will request this same amount of funding in FY 2020 to assist the Division of Public Works in construction costs. The agency believes that this facility will meet the demand for space and be utilized for training. This request is subject to the passage of proposed legislation to increase POST funding.					
Agency Request	0.00	0	500,000	0	500,000
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
17. POST Expanded Training		Peace Officer Standards and Training Academy			
The division requests \$265,700 ongoing from the Peace Officer Training Fund to support basic patrol academy curriculum expansion and additional in-service training. POST conducted an in-depth job task analysis for patrol officers and is using results from that study to update and re-write the basic patrol academy curriculum. This request is subject to the passage of proposed legislation to increase POST funding.					
Agency Request	0.00	0	265,700	0	265,700
Governor's Recommendation	0.00	0	265,700	0	265,700
18. POST Council Legislation Fiscal Impact		Peace Officer Standards and Training Academy			
The division requests \$5,000 ongoing from the Peace Officer Training Fund, for the increased travel, lodging, and per diem for council business. This assumes the three new anticipated council members are not located in the Meridian/Ada County area. Section 19-5102, Idaho Code, establishes the Peace Officer Standards and Training (POST) council and membership. Statute states that the POST council "shall reflect a reasonable geographic balance throughout the state" and provides a list of members and affiliations. In 2013, POST transitioned from three operational geographic regions to four regions, with no change in the composition of the council. Currently, the membership of the council does not reflect a geographical balance in the south-central and eastern regions of Idaho. Additionally, the county-based juvenile detention and probation functions are not represented on the council. The proposed legislative change will remove the Federal Bureau of Investigation representative, add a county juvenile justice administrator, add one additional chief, and add one additional sheriff. This will allow for one chief and one sheriff from each POST region to be represented. This request is subject to the passage of proposed legislation.					
Agency Request	0.00	0	5,000	0	5,000
Governor's Recommendation	0.00	0	5,000	0	5,000

POST Academy

Analyst: Otto

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
19. Fitness and Training Equipment		Peace Officer Standards and Training Academy			
The division requests \$129,700 onetime for replacement of a weight machine, power cage, smith machine, weight sets, weight bench, plyo jump boxes, fitness machines, stationary bike, sound system, training dummies, computer lab chairs, classroom chairs, and gym chairs. This request is subject to the passage of proposed legislation to increase POST funding.					
Agency Request	0.00	0	129,700	0	129,700
Governor's Recommendation	0.00	0	129,700	0	129,700
FY 2019 Total					
Agency Request	28.67	0	5,415,300	257,700	5,673,000
Governor's Recommendation	28.67	0	4,957,500	257,900	5,215,400
Agency Request					
Change from Original App	0.00	0	984,000	300	984,300
% Change from Original App	0.0%		22.2%	0.1%	21.0%
Governor's Recommendation					
Change from Original App	0.00	0	526,200	500	526,700
% Change from Original App	0.0%		11.9%	0.2%	11.2%

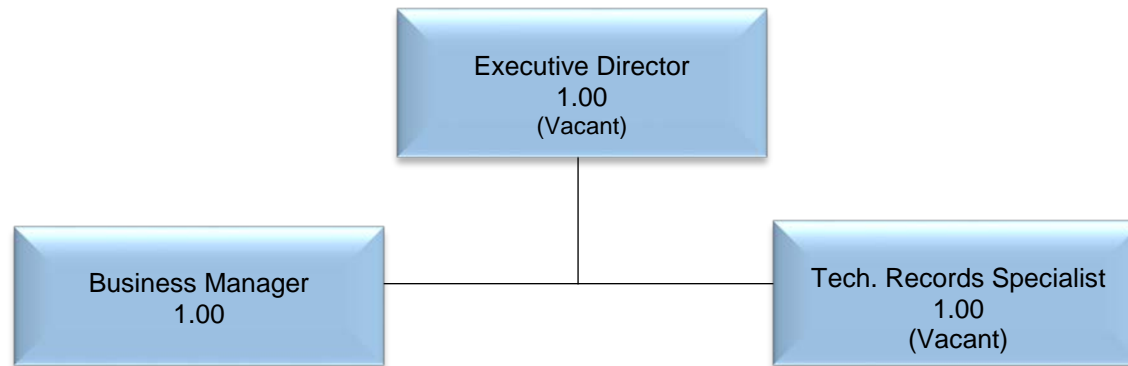
Replacement Items	Quantity in Stock	Quantity Desired	Request Unit Cost	Total Cost	Total Gov Rec
All-In-One Computers- Computer Lab	32	10	\$1,000	\$10,000	\$10,000
All-One Computer Software	32	10	\$350	\$3,500	\$3,500
Class Room Chairs for Classrooms F and G	160	110	\$250	\$27,500	\$27,500
Desktop Software	69	9	\$350	\$3,200	\$3,200
EVOC Car 2006 Sedan (110,472 Miles)	1	1	\$4,000	\$4,000	\$4,000
EVOC Car 2007 Sedan (107,928 Miles)	1	1	\$4,000	\$4,000	\$4,000
EVOC Car 2009 Sedan (115,731 Miles)	1	1	\$4,000	\$4,000	\$4,000
Flat Panel Monitor	80	18	\$253	\$4,600	\$4,600
Hallway Monitors (Digital Signs) Building #3 and #	4	4	\$4,000	\$16,000	\$16,000
Office Chairs for POST Staff	30	5	\$600	\$3,000	\$3,000
Projector System in Classroom K (Computer Lab)	15	1	\$8,500	\$8,500	\$8,500
Skid Steer Vehicle- Charger (96,049 Miles)	1	1	\$4,000	\$4,000	\$4,000
Sound System for Firearm Range	1	1	\$2,000	\$2,000	\$2,000
Standard Desktop Computer	51	9	\$810	\$7,300	\$7,300
TI Firearms Simulator (To replace current FATS s	1	1	\$42,800	\$42,800	\$42,800
Training (Hitman/FIST) Suit	5	1	\$1,500	\$1,500	\$1,500
Total				\$145,900	\$145,900

Racing Commission

Agency Profile

Analyst: Otto

Organizational Chart



3.00 FTP

2 Vacant

Racing Commission

Analyst: Otto

FY 2017 Actual Expenditures by Division

			FTP	PC	OE	CO	T/B	LS	Total
0.30	FY 2017 Original Appropriation								
	0229-06	Ded	3.00	432,400	163,100	0	0	0	595,500
	0485-00	Ded	0.00	0	0	0	30,000	0	30,000
	Totals:		3.00	432,400	163,100	0	30,000	0	625,500
1.00	FY 2017 Total Appropriation								
	0229-06	Ded	3.00	432,400	163,100	0	0	0	595,500
	0485-00	Ded	0.00	0	0	0	30,000	0	30,000
	Totals:		3.00	432,400	163,100	0	30,000	0	625,500
1.61	Reverted Appropriation								
	0229-00	Ded	0.00	(256,200)	(63,900)	0	0	0	(320,100)
	0485-00	Ded	0.00	0	0	0	(26,800)	0	(26,800)
	Totals:		0.00	(256,200)	(63,900)	0	(26,800)	0	(346,900)
2.00	FY 2017 Actual Expenditures								
	0229-00	Ded	0.00	(256,200)	(63,900)	0	0	0	(320,100)
	State Regulatory			(256,200)	(63,900)	0	0	0	(320,100)
	0229-06	Ded	3.00	432,400	163,100	0	0	0	595,500
	Idaho State Racing Commission			432,400	163,100	0	0	0	595,500
	0485-00	Ded	0.00	0	0	0	3,200	0	3,200
	Pari-mutuel Distribution			0	0	0	3,200	0	3,200
	Totals:		3.00	176,200	99,200	0	3,200	0	278,600
Difference: Actual Expenditures minus Total Appropriation									
	0229-00	Ded		(256,200)	(63,900)	0	0	0	(320,100)
	State Regulatory			N/A	N/A	N/A	N/A	N/A	N/A
	0229-06	Ded		0	0	0	0	0	0
	Idaho State Racing Commission			0.0%	0.0%	N/A	N/A	N/A	0.0%
	0485-00	Ded		0	0	0	(26,800)	0	(26,800)
	Pari-mutuel Distribution			N/A	N/A	N/A	(89.3%)	N/A	(89.3%)
	Difference From Total Approp			(256,200)	(63,900)	0	(26,800)	0	(346,900)
	Percent Diff From Total Approp			(59.3%)	(39.2%)	N/A	(89.3%)	N/A	(55.5%)



Idaho Legislative Services Office
Legislative Audits Division

IDAHO STATE RACING COMMISSION

April Renfro, Manager

SUMMARY

PURPOSE OF MANAGEMENT REVIEW

We conducted a management review of the Idaho State Racing Commission (Commission) covering the fiscal years ended 2012, 2013, and 2014. Our review covered general administrative procedures and accounting controls to determine that activities are properly recorded and reported.

The intent of this review was not to express an opinion but to provide general assurance on internal controls and to raise the awareness of management and others of any conditions and control weaknesses that may exist and offer recommendations for improvement.

CONCLUSION

We identified deficiencies in the general administrative and accounting controls of the Commission.

FINDINGS AND RECOMMENDATIONS

There is one finding and recommendation in this report.

Finding 1 – The Commission has collected and deposited receipts from pari-mutuel betting on historical horse races, but distributions were not made in accordance with Idaho Code.

The complete finding is detailed on pages 1-3 of this report.

PRIOR FINDINGS AND RECOMMENDATIONS

The prior management report contained one finding and recommendation which was evaluated as part of the current review and was satisfactorily closed.

Follow-up on the prior finding and recommendation is detailed on page 6.

AGENCY RESPONSE

The Commission has reviewed the report and is in general agreement with the contents.

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: Racing Commission

Agency Number: 332

Original Request Date: September 1, 2017

or Revision Request Date:

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Sources and Uses: Sources and Uses: Each licensee conducting the pari-mutuel system for live or simulcast horse races shall distribute 1.25% of gross daily receipts to the Racing Commission Fund, and .75% of exotic wagers in accordance with §54-2513. In addition, each individual participating at any race meet must secure a license from the commission. The license fees are set by the commission per §54-2506. The budget system fund detail 0229-06 is used to denote the Idaho State Racing Commission Fund. All sums due the commission are retained for the payment of salaries, travel, operating costs and other costs necessary for carrying out the provisions of Chapter 25, Title 54, Idaho Code. In accordance with §54-2513(F), if the fiscal year-end balance in the Racing Commission Fund exceeds \$600,000, the excess shall be transferred by the Office of the State Controller to the pari-mutuel distribution fund.

FUND NAME:	State Regulatory Fund- Racing Commission	FUND CODE:	0229-06	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate
1. Beginning Free Fund Balance				281,900	733,000	536,500	407,000	229,000
2. Encumbrances as of July 1				21,800	35,400	20,500	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				303,700	768,400	557,000	407,000	229,000
4. Revenues (from Form B-11)				875,900	422,800	124,800	98,200	98,200
5. Non-Revenue Receipts and Other Adjustments	Suspense, borrowing limit			19,300	7,900	600	0	0
6. Statutory Transfers in:	Fund or Reference:			0	0	0	0	0
7. Operating Transfers in:	Fund or Reference:			0	0	0	0	0
8. Total Available for Year				1,198,900	1,199,100	682,400	505,200	327,200
9. Statutory Transfers Out:	Fund or Reference:			0	80,600	0	0	0
10. Operating Transfers Out:	Fund or Reference:			0	53,700	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments	Refunds, Clearing, P-card pymts			1,000	100,000	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				21,700	12,100	0	0	0
13. Original Appropriation				708,600	581,000	595,500	404,200	404,800
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				1,700	0	0	0	0
16. Reversions and Continuous Appropriations				(267,100)	(185,300)	(320,100)	(128,000)	(128,000)
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				(35,400)	0	0	0	0
19. Current Year Cash Expenditures				407,800	395,700	275,400	276,200	276,800
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				443,200	395,700	275,400	276,200	276,800
20. Ending Cash Balance				768,400	557,000	407,000	229,000	50,400
21. Prior Year Encumbrances as of June 30				0	20,500	0	0	0
22. Current Year Encumbrances as of June 30				35,400	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				733,000	536,500	407,000	229,000	50,400
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				733,000	536,500	407,000	229,000	50,400
26. Outstanding Loans (if this fund is part of a loan program)								

*Note:

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: Racing Commission

Agency Number: 332

Original Request Date: September 1, 2017

or Revision Request Date:

Page: 315 of 320

Sources and Uses: Sources and Uses: Each licensee conducting the pari-mutuel system for live or simulcast horse races shall distribute 1.25% of gross daily receipts to the Racing Commission Fund, and .75% of exotic wagers in accordance with §54-2513. In addition, each individual participating at any race meet must secure a license from the commission. The license fees are set by the commission per §54-2506. The budget system fund detail 0229-06 is used to denote the Idaho State Racing Commission Fund. All sums due the commission are retained for the payment of salaries, travel, operating costs and other costs necessary for carrying out the provisions of Chapter 25, Title 54, Idaho Code. In accordance with §54-2513(F), if the fiscal year-end balance in the Racing Commission Fund exceeds \$600,000, the excess shall be transferred by the Office of the State Controller to the pari-mutuel distribution fund.

FUND NAME:	State Regulatory Fund- Racing Commission	FUND CODE:	0485-00	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate
1. Beginning Free Fund Balance				3,100	3,500	2,600	1,300	600
2. Encumbrances as of July 1					0	0	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				3,100	3,500	2,600	1,300	600
4. Revenues (from Form B-11)				11,100	7,300	1,900	1,900	1,900
5. Non-Revenue Receipts and Other Adjustments	Suspense, borrowing limit			0	0	0	0	0
6. Statutory Transfers in:	Fund or Reference:			0	0	0	0	0
7. Operating Transfers in:	Fund or Reference:			0	0	0	0	0
8. Total Available for Year				14,200	10,800	4,500	3,200	2,500
9. Statutory Transfers Out:	Fund or Reference:			0	0	0	0	0
10. Operating Transfers Out:	Fund or Reference:			0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments	Refunds, Clearing, P-card pymts			0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0		0	0
13. Original Appropriation				30,000	30,000	30,000	30,000	30,000
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				0	0	0	0	0
16. Reversions and Continuous Appropriations				(19,300)	(21,800)	(26,800)	(27,400)	(28,700)
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				10,700	8,200	3,200	2,600	1,300
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				10,700	8,200	3,200	2,600	1,300
20. Ending Cash Balance				3,500	2,600	1,300	600	1,200
21. Prior Year Encumbrances as of June 30				0		0	0	0
22. Current Year Encumbrances as of June 30				0	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				3,500	2,600	1,300	600	1,200
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				3,500	2,600	1,300	600	1,200
26. Outstanding Loans (if this fund is part of a loan program)								

*Note: This includes suffix 04,05,07,08, all other suffixes are continuously appropriated.

Racing Commission

FY 2018 JFAC Action

	FTP	Gen	Ded	Fed	Total
FY 2017 Original Appropriation	3.00	0	625,500	0	625,500
FY 2017 Total Appropriation	3.00	0	625,500	0	625,500
FY 2017 Estimated Expenditures	3.00	0	625,500	0	625,500
Removal of Onetime Expenditures	0.00	0	(6,800)	0	(6,800)
Base Adjustments	0.00	0	(191,200)	0	(191,200)
FY 2018 Base	3.00	0	427,500	0	427,500
Benefit Costs	0.00	0	1,800	0	1,800
Statewide Cost Allocation	0.00	0	(100)	0	(100)
Change in Employee Compensation	0.00	0	3,000	0	3,000
FY 2018 Program Maintenance	3.00	0	432,200	0	432,200
Line Items					
1. Idaho Horse Council Funds	0.00	0	143,400	0	143,400
2. PS Income Fund/Quarter Horse Assn	0.00	0	7,300	0	7,300
3. PS Income Fund/Thoroughbred Assn	0.00	0	65,200	0	65,200
Cybersecurity Insurance	0.00	0	2,000	0	2,000
FY 2018 Total	3.00	0	650,100	0	650,100
Chg from FY 2017 Orig Approp.	0.00	0	24,600	0	24,600
% Chg from FY 2017 Orig Approp.	0.0%		3.9%		3.9%

Racing Commission

Analyst: Otto

Historical Summary

OPERATING BUDGET	FY 2017 Total App	FY 2017 Actual	FY 2018 Approp	FY 2019 Request	FY 2019 Gov Rec
BY FUND CATEGORY					
Dedicated	625,500	278,600	650,100	425,800	427,900
Percent Change:		(55.5%)	133.3%	(34.5%)	(34.2%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	432,400	176,200	239,200	239,800	241,900
Operating Expenditures	163,100	99,200	165,000	156,000	156,000
Trustee/Benefit	30,000	3,200	245,900	30,000	30,000
Total:	625,500	278,600	650,100	425,800	427,900
Full-Time Positions (FTP)	3.00	3.00	3.00	3.00	3.00

Division Description

The Racing Commission maintains horse racing requirements that protect racing participants and the public from illegal actions surrounding racing operations. The commission appoints a director and a secretary to perform the year-round operations as well as state stewards, veterinarians, mutuel inspectors, and licensing clerks during the racing season to ensure the honest operation of the pari-mutuel system and compliance with the Idaho Racing Act.

Racing Commission

Analyst: Otto

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2018 Original Appropriation	3.00	0	650,100	3.00	0	650,100
Removal of Onetime Expenditures	0.00	0	(215,900)	0.00	0	(215,900)
FY 2019 Base	3.00	0	434,200	3.00	0	434,200
Benefit Costs	0.00	0	(1,700)	0.00	0	(1,700)
Statewide Cost Allocation	0.00	0	(9,000)	0.00	0	(9,000)
Change in Employee Compensation	0.00	0	2,300	0.00	0	4,400
FY 2019 Total	3.00	0	425,800	3.00	0	427,900
Change from Original Appropriation	0.00	0	(224,300)	0.00	0	(222,200)
% Change from Original Appropriation			(34.5%)			(34.2%)

Racing Commission

Analyst: Otto

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2018 Original Appropriation					
	3.00	0	650,100	0	650,100

Removal of Onetime Expenditures

This decision unit removes the onetime pari-mutuel distribution.

Agency Request	0.00	0	(215,900)	0	(215,900)
Governor's Recommendation	0.00	0	(215,900)	0	(215,900)

FY 2019 Base					
Agency Request	3.00	0	434,200	0	434,200
Governor's Recommendation	3.00	0	434,200	0	434,200

Benefit Costs

Employer-paid benefit changes include a 14.6% reduction (or \$1,910 per eligible FTP) for health insurance, bringing the total appropriation to \$11,190 per FTP. Also included are a 6.8% increase for life insurance, a 5.5% increase for PERSI contributions, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	0	(1,700)	0	(1,700)
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The Governor recommends \$11,650 per eligible FTP for health insurance, which is a decrease of \$1,450, or 11%, from the previous year; a two-month employer and employee premium holiday; and a transfer of \$13.1 million from health insurance reserves to the General Fund. This recommendation also reflects the PERSI Board's decision to not increase the employer contribution for FY 2019.

Governor's Recommendation	0.00	0	(1,700)	0	(1,700)
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Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. State Controller fees will decrease by \$1,400, Attorney General fees will decrease by \$7,500, and State Treasurer fees will decrease by \$100, for a net decrease of \$9,000.

Agency Request	0.00	0	(9,000)	0	(9,000)
Governor's Recommendation	0.00	0	(9,000)	0	(9,000)

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	0	2,300	0	2,300
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The Governor recommends a 3% increase in employee compensation, distributed on merit. He does not recommend a compensation increase for group and temporary positions.

Governor's Recommendation	0.00	0	4,400	0	4,400
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FY 2019 Total					
Agency Request	3.00	0	425,800	0	425,800
Governor's Recommendation	3.00	0	427,900	0	427,900

Agency Request

Change from Original App	0.00	0	(224,300)	0	(224,300)
% Change from Original App	0.0%		(34.5%)		(34.5%)

Governor's Recommendation

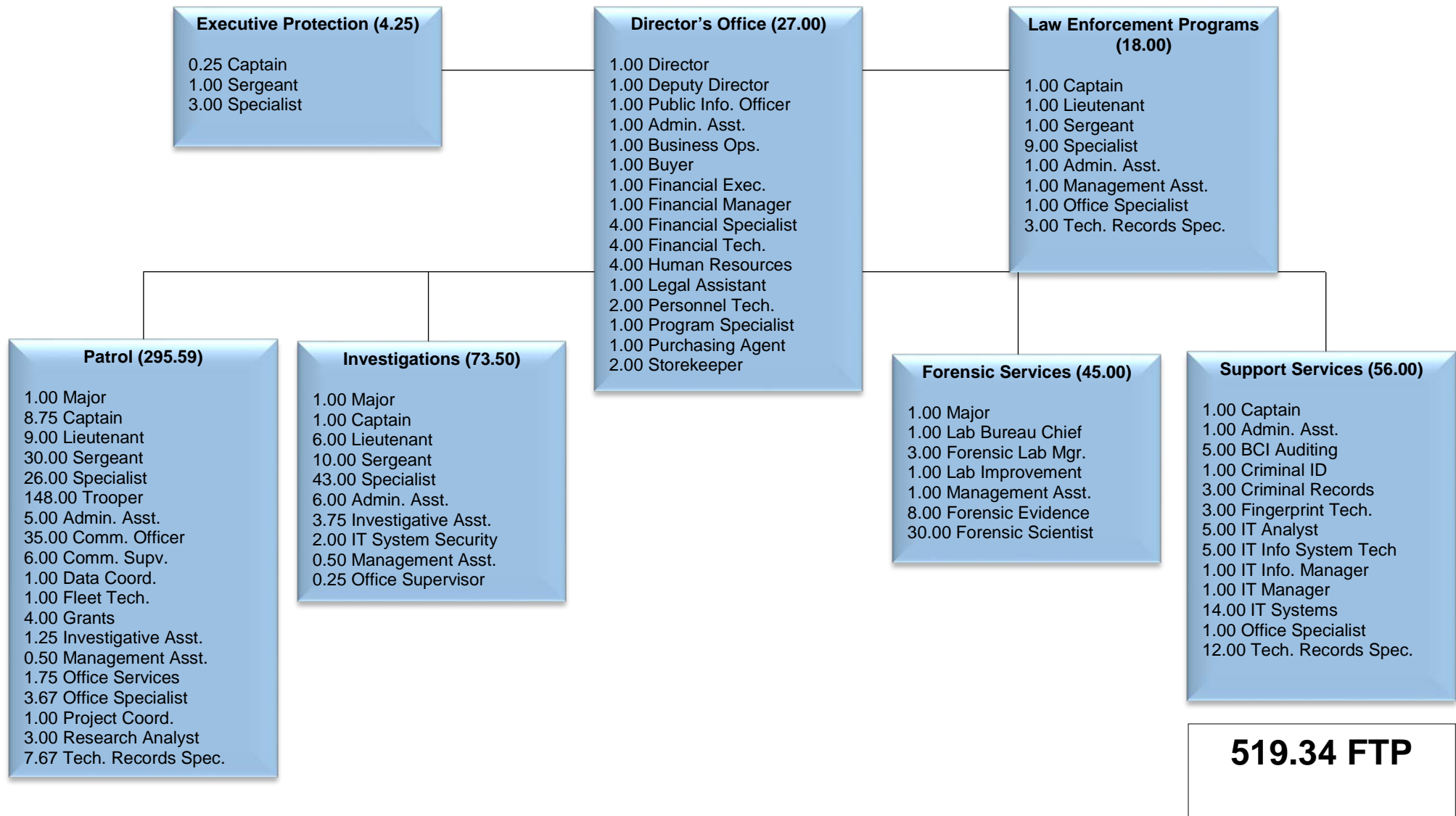
Change from Original App	0.00	0	(222,200)	0	(222,200)
% Change from Original App	0.0%		(34.2%)		(34.2%)

Idaho State Police

Agency Profile

Analyst: Otto

Organizational Chart



Police, Division of Idaho State

Analyst: Otto

FY 2017 Actual Expenditures by Division

			FTP	PC	OE	CO	T/B	LS	Total
0.30	FY 2017 Original Appropriation								
0001-00	Gen		246.55	20,179,600	4,907,600	2,265,300	0	0	27,352,500
0150-01	Ded		0.00	0	344,400	515,400	0	0	859,800
0254-00	Ded		12.00	1,058,700	396,000	39,400	0	0	1,494,100
0264-00	Ded		192.79	15,789,000	2,435,300	71,700	0	0	18,296,000
0264-01	Ded		0.00	5,021,800	64,200	0	0	0	5,086,000
0272-00	Ded		0.00	0	5,700	0	0	0	5,700
0273-00	Ded		0.00	208,700	935,100	0	0	0	1,143,800
0274-00	Ded		5.00	433,000	72,300	21,000	67,800	0	594,100
0275-00	Ded		9.00	606,800	794,600	252,800	0	0	1,654,200
0349-00	Ded		24.00	1,557,900	1,535,000	1,404,900	0	0	4,497,800
0499-00	Ded		0.00	0	0	0	0	94,000	94,000
0348-00	Fed		18.00	3,392,300	2,070,400	295,000	2,717,600	0	8,475,300
Totals:			507.34	48,247,800	13,560,600	4,865,500	2,785,400	94,000	69,553,300

1.00	FY 2017 Total Appropriation								
0001-00	Gen		246.55	20,179,600	4,907,600	2,265,300	0	0	27,352,500
0150-01	Ded		0.00	0	344,400	515,400	0	0	859,800
0254-00	Ded		12.00	1,058,700	396,000	39,400	0	0	1,494,100
0264-00	Ded		192.79	15,789,000	2,435,300	71,700	0	0	18,296,000
0264-01	Ded		0.00	5,021,800	64,200	0	0	0	5,086,000
0272-00	Ded		0.00	0	5,700	0	0	0	5,700
0273-00	Ded		0.00	208,700	935,100	0	0	0	1,143,800
0274-00	Ded		5.00	433,000	72,300	21,000	67,800	0	594,100
0275-00	Ded		9.00	606,800	794,600	252,800	0	0	1,654,200
0349-00	Ded		24.00	1,557,900	1,535,000	1,404,900	0	0	4,497,800
0499-00	Ded		0.00	0	0	0	0	94,000	94,000
0348-00	Fed		18.00	3,392,300	2,070,400	295,000	2,717,600	0	8,475,300
Totals:			507.34	48,247,800	13,560,600	4,865,500	2,785,400	94,000	69,553,300

1.12 Noncognizable Increases

0348-00	Fed		0.00	0	0	800,000	0	0	800,000
Totals:			0.00	0	0	800,000	0	0	800,000

1.21 Net Object Transfer

0001-00	Gen		0.00	(749,200)	165,600	583,600	0	0	0
0150-01	Ded		0.00	0	(29,100)	29,100	0	0	0
0254-00	Ded		0.00	0	(9,000)	9,000	0	0	0
0264-00	Ded		0.00	(1,377,100)	1,103,300	273,800	0	0	0
0273-00	Ded		0.00	0	(21,500)	21,500	0	0	0
0274-00	Ded		0.00	(27,800)	(1,800)	29,600	0	0	0
0349-00	Ded		0.00	(2,000)	(1,500)	3,500	0	0	0
0348-00	Fed		0.00	(125,100)	(36,800)	161,900	0	0	0
Totals:			0.00	(2,281,200)	1,169,200	1,112,000	0	0	0

Police, Division of Idaho State

Analyst: Otto

FY 2017 Actual Expenditures by Division

		FTP	PC	OE	CO	T/B	LS	Total
1.31	Net Transfer Between Programs							
0001-00	Gen	0.00	(100)	100	0	0	0	0
0150-01	Ded	0.00	0	0	0	0	0	0
0264-00	Ded	0.00	0	0	0	0	0	0
0264-01	Ded	0.00	10,100	0	0	0	0	10,100
0273-00	Ded	0.00	0	0	0	0	0	0
0348-00	Fed	0.00	0	0	0	0	0	0
Totals:		0.00	10,000	100	0	0	0	10,100
1.41	Receipt to Appropriation							
0001-00	Gen	0.00	0	0	106,000	0	0	106,000
0264-00	Ded	0.00	0	0	181,400	0	0	181,400
0273-00	Ded	0.00	0	0	5,700	0	0	5,700
0349-00	Ded	0.00	0	0	5,000	0	0	5,000
0348-00	Fed	0.00	0	0	51,000	0	0	51,000
Totals:		0.00	0	0	349,100	0	0	349,100
1.61	Reverted Appropriation							
0001-00	Gen	0.00	0	(298,900)	0	0	0	(298,900)
0254-00	Ded	0.00	(31,100)	(50,900)	(1,100)	0	0	(83,100)
0264-00	Ded	0.00	0	(8,700)	(200)	0	0	(8,900)
0264-01	Ded	0.00	(331,100)	0	0	0	0	(331,100)
0273-00	Ded	0.00	(208,700)	(194,700)	(5,700)	0	0	(409,100)
0274-00	Ded	0.00	(16,800)	(100)	0	0	0	(16,900)
0275-00	Ded	0.00	(40,200)	(161,600)	(300)	0	0	(202,100)
0349-00	Ded	0.00	(268,200)	(259,500)	(761,800)	0	0	(1,289,500)
0348-00	Fed	0.00	(686,300)	(668,300)	(857,900)	(835,700)	0	(3,048,200)
Totals:		0.00	(1,582,400)	(1,642,700)	(1,627,000)	(835,700)	0	(5,687,800)
1.71	Current Year Reappropriation							
0150-01	Ded	0.00	0	(250,000)	(419,000)	0	0	(669,000)
Totals:		0.00	0	(250,000)	(419,000)	0	0	(669,000)

Police, Division of Idaho State

Analyst: Otto

FY 2017 Actual Expenditures by Division

		FTP	PC	OE	CO	T/B	LS	Total
2.00	FY 2017 Actual Expenditures							
0001-00	Gen	246.55	19,430,300	4,774,400	2,954,900	0	0	27,159,600
	General		19,430,300	4,774,400	2,954,900	0	0	27,159,600
0150-01	Ded	0.00	0	65,300	125,500	0	0	190,800
	Economic Recovery Reserve		0	65,300	125,500	0	0	190,800
0254-00	Ded	12.00	1,027,600	336,100	47,300	0	0	1,411,000
	Alcohol Beverage Control		1,027,600	336,100	47,300	0	0	1,411,000
0264-00	Ded	192.79	14,411,900	3,529,900	526,700	0	0	18,468,500
	Idaho Law Enforcement		14,411,900	3,529,900	526,700	0	0	18,468,500
0264-01	Ded	0.00	4,700,800	64,200	0	0	0	4,765,000
	Idaho Law Enforcement (Project Choice)		4,700,800	64,200	0	0	0	4,765,000
0272-00	Ded	0.00	0	5,700	0	0	0	5,700
	Peace Officers Training		0	5,700	0	0	0	5,700
0273-00	Ded	0.00	0	718,900	21,500	0	0	740,400
	Drug & DWUI Enforcement Donation		0	718,900	21,500	0	0	740,400
0274-00	Ded	5.00	388,400	70,400	50,600	67,800	0	577,200
	Hazardous Materials/Waste Enforcement		388,400	70,400	50,600	67,800	0	577,200
0275-00	Ded	9.00	566,600	633,000	252,500	0	0	1,452,100
	Idaho Law Enforcement Telecommunications		566,600	633,000	252,500	0	0	1,452,100
0349-00	Ded	24.00	1,287,700	1,274,000	651,600	0	0	3,213,300
	Miscellaneous Revenue		1,287,700	1,274,000	651,600	0	0	3,213,300
0499-00	Ded	0.00	0	0	0	0	94,000	94,000
	Idaho Millennium Income		0	0	0	0	94,000	94,000
0348-00	Fed	18.00	2,580,900	1,365,300	450,000	1,881,900	0	6,278,100
	Federal Grant		2,580,900	1,365,300	450,000	1,881,900	0	6,278,100
Totals:		507.34	44,394,200	12,837,200	5,080,600	1,949,700	94,000	64,355,700

Police, Division of Idaho State

Analyst: Otto

FY 2017 Actual Expenditures by Division

	FTP	PC	OE	CO	T/B	LS	Total
Difference: Actual Expenditures minus Total Appropriation							
0001-00 Gen		(749,300)	(133,200)	689,600	0	0	(192,900)
General		(3.7%)	(2.7%)	30.4%	N/A	N/A	(0.7%)
0150-01 Ded		0	(279,100)	(389,900)	0	0	(669,000)
Economic Recovery Reserve		N/A	(81.0%)	(75.6%)	N/A	N/A	(77.8%)
0254-00 Ded		(31,100)	(59,900)	7,900	0	0	(83,100)
Alcohol Beverage Control		(2.9%)	(15.1%)	20.1%	N/A	N/A	(5.6%)
0264-00 Ded		(1,377,100)	1,094,600	455,000	0	0	172,500
Idaho Law Enforcement		(8.7%)	44.9%	634.6%	N/A	N/A	0.9%
0264-01 Ded		(321,000)	0	0	0	0	(321,000)
Idaho Law Enforcement (Project Choice)		(6.4%)	0.0%	N/A	N/A	N/A	(6.3%)
0272-00 Ded		0	0	0	0	0	0
Peace Officers Training		N/A	0.0%	N/A	N/A	N/A	0.0%
0273-00 Ded		(208,700)	(216,200)	21,500	0	0	(403,400)
Drug & DWUI Enforcement Donation		(100.0%)	(23.1%)	N/A	N/A	N/A	(35.3%)
0274-00 Ded		(44,600)	(1,900)	29,600	0	0	(16,900)
Hazardous Materials/Waste Enforcement		(10.3%)	(2.6%)	141.0%	0.0%	N/A	(2.8%)
0275-00 Ded		(40,200)	(161,600)	(300)	0	0	(202,100)
Idaho Law Enforcement Telecommunications		(6.6%)	(20.3%)	(0.1%)	N/A	N/A	(12.2%)
0349-00 Ded		(270,200)	(261,000)	(753,300)	0	0	(1,284,500)
Miscellaneous Revenue		(17.3%)	(17.0%)	(53.6%)	N/A	N/A	(28.6%)
0499-00 Ded		0	0	0	0	0	0
Idaho Millennium Income		N/A	N/A	N/A	N/A	0.0%	0.0%
0348-00 Fed		(811,400)	(705,100)	155,000	(835,700)	0	(2,197,200)
Federal Grant		(23.9%)	(34.1%)	52.5%	(30.8%)	N/A	(25.9%)
Difference From Total Approp		(3,853,600)	(723,400)	215,100	(835,700)	0	(5,197,600)
Percent Diff From Total Approp		(8.0%)	(5.3%)	4.4%	(30.0%)	0.0%	(7.5%)



Idaho Legislative Services Office
Legislative Audits Division

IDAHO STATE POLICE

April Renfro, Manager

SUMMARY

PURPOSE OF MANAGEMENT REVIEW

We conducted a management review of the Idaho State Police (ISP) covering the fiscal years ended 2012, 2013, and 2014. Our review covered general administrative procedures and accounting controls to determine that activities are properly recorded and reported.

The intent of this review was not to express an opinion but to provide general assurance on internal controls and to raise the awareness of management and others of any conditions and control weaknesses that may exist and offer recommendations for improvement.

CONCLUSION

We identified deficiencies in the general administrative and accounting controls of the ISP.

FINDINGS AND RECOMMENDATIONS

There are three findings and recommendations in this report.

Finding 1 – Compliance with state purchasing rules for delegated purchasing authority, dollar value of contracts, length of contracts, and contracts with sole-source providers was inconsistent.

Finding 2 – Supporting documentation for travel expenditures was not maintained in accordance with State travel policies.

Finding 3 – The Alcohol Beverage Control Bureau (ABC) did not deposit cash payments timely as directed by Idaho Code Section 59-1014.

The complete findings are detailed on page 3 of this report.

PRIOR FINDINGS AND RECOMMENDATIONS

There were no findings and recommendations in the prior report.

AGENCY RESPONSE

The ISP has reviewed the report and is in general agreement with the contents.

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: Idaho State Police

Agency Number: 330

Original Request Date: or Revision Request Date: 9/25/17

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Sources and Uses: Moneys collected by the Idaho State Police Alcohol Beverage Control from liquor, beer, and wine license and transfer fees in accordance with §23-940, §23-1025, and §23-1324. Moneys are for use in carrying out the provisions of Title 23, Idaho Code, and promulgated rules.

FUND NAME:	Alcohol Beverage Control	FUND CODE:	0254-00	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate
1. Beginning Free Fund Balance				1,273,300	1,955,800	2,385,700	2,864,600	3,103,900
2. Encumbrances as of July 1				24,100	29,900	5,000	19,100	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				1,297,400	1,985,700	2,390,700	2,883,700	3,103,900
4. Revenues (from Form B-11)				1,705,000	1,670,000	1,889,900	1,748,500	1,748,500
5. Non-Revenue Receipts and Other Adjustments	Suspense, borrowing limit			2,300	24,800	15,800	0	
6. Statutory Transfers in:	Fund or Reference:			0	0	0	0	
7. Operating Transfers in:	Fund or Reference:			0	0	0	0	0
8. Total Available for Year				3,004,700	3,680,500	4,296,400	4,632,200	4,852,400
9. Statutory Transfers Out:	Fund or Reference:			0	0	0	0	0
10. Operating Transfers Out:	Fund or Reference:			0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments	Refunds, Clearing, P-card pymts			2,200	21,500	15,800	0	0
12. Cash Expenditures for Prior Year Encumbrances				24,200	29,500	5,000	19,100	0
13. Original Appropriation				1,206,500	1,450,500	1,494,100	1,509,200	1,893,800
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				0	0	0	0	0
16. Reversions and Continuous Appropriations				(184,000)	(207,100)	(83,100)	0	0
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				(29,900)	(4,600)	(19,100)	0	0
19. Current Year Cash Expenditures				992,600	1,238,800	1,391,900	1,509,200	1,893,800
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				1,022,500	1,243,400	1,411,000	1,509,200	1,893,800
20. Ending Cash Balance				1,985,700	2,390,700	2,883,700	3,103,900	2,958,600
21. Prior Year Encumbrances as of June 30				0	400	0	0	0
22. Current Year Encumbrances as of June 30				29,900	4,600	19,100	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				1,955,800	2,385,700	2,864,600	3,103,900	2,958,600
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				1,955,800	2,385,700	2,864,600	3,103,900	2,958,600
26. Outstanding Loans (if this fund is part of a loan program)								

Note: At the beginning of each fiscal year, moneys in the fund that exceed two hundred percent (200%) of that fiscal year appropriation, as certified by the State Treasurer, are to be transferred to the General Fund. ISP requires a cash balance of at least \$100,000 to meet the first payroll and other operating obligations in the first two weeks of July.

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: Idaho State Police

Agency Number: 330

Original Request Date: or Revision Request Date: 9/25/17

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Sources and Uses: Five percent of moneys from the Highway Distribution Fund are transferred and deposited into the Idaho Law Enforcement Fund to pay expenses incurred in maintaining and operating the Idaho State Police Division in accordance with §67-2908, Idaho Code.

FUND NAME:	Law Enforcement Fund	FUND CODE:	0264-00	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate
1. Beginning Free Fund Balance				511,900	886,500	2,255,700	2,183,700	1,721,400
2. Encumbrances as of July 1				540,300	523,500	497,500	761,400	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				1,052,200	1,410,000	2,753,200	2,945,100	1,721,400
4. Revenues (from Form B-11)				151,000	261,100	241,100	181,100	98,000
5. Non-Revenue Receipts and Other Adjustments	Suspense, borrowing limit			1,600	(26,800)	3,600	0	0
6. Statutory Transfers in: Highway Distribution Fund	Fund or Reference: 0261-00			16,616,800	17,956,800	17,689,400	18,000,000	18,200,000
7. Operating Transfers in: UCR Transfer for CVS	Fund or Reference: 0260-00			476,800	547,000	456,400	429,400	492,700
8. Total Available for Year				18,298,400	20,148,100	21,143,700	21,555,600	20,512,100
9. Statutory Transfers Out: Highway distribution fund error H312A	Fund or Reference: 0261-00			0	570,200	0	0	0
10. Operating Transfers Out:	Fund or Reference:			0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments	Refunds, Clearing, P-card pymts			32,300	(1,900)	1,200	0	0
12. Cash Expenditures for Prior Year Encumbrances				519,200	501,800	486,900	761,400	0
13. Original Appropriation				16,769,400	16,686,300	18,296,000	18,951,400	19,397,500
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				78,300	120,200	181,400	121,400	38,300
16. Reversions and Continuous Appropriations				(2,500)	(4,300)	(9,000)	0	0
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				(508,300)	(477,400)	(757,900)	0	0
19. Current Year Cash Expenditures				16,336,900	16,324,800	17,710,500	19,072,800	19,435,800
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				16,845,200	16,802,200	18,468,400	19,072,800	19,435,800
20. Ending Cash Balance				1,410,000	2,753,200	2,945,100	1,721,400	1,076,300
21. Prior Year Encumbrances as of June 30				15,200	20,100	3,500	0	0
22. Current Year Encumbrances as of June 30				508,300	477,400	757,900	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				886,500	2,255,700	2,183,700	1,721,400	1,076,300
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				886,500	2,255,700	2,183,700	1,721,400	1,076,300
26. Outstanding Loans (if this fund is part of a loan program)								

Note: ISP requires a free fund balance of at least \$500,000 to meet the first payroll and other operating obligations in the first two weeks of July.

FORM B12: ANALYSIS OF FUND BALANCES				Request for Fiscal Year : 2019	
Agency/Department: Idaho State Police		Agency Number: 330			
Original Request Date: _____		or Revision Request Date: 9/25/17		Page: 27 of 320	

Sources and Uses: Beginning in calendar year 2007 and thereafter, vehicle registration fees were increased by \$3.00 and dedicated to the implementation of the Creating Hope, Opportunity, and Incentives for Career Employment (Project CHOICE) plan, pursuant to §49-454, Idaho Code, and deposited into the Idaho Law Enforcement Fund (§67-2914). Moneys are for the purposes of creating a career ladder within the Idaho State Police (ISP) and to provide salaries to encourage the hiring and retention of trained and qualified employees for ISP positions. Beginning July 1, 2010, the use of the Project CHOICE fee was restricted to commissioned officers, dispatch personnel and forensic personnel within ISP.

FUND NAME:	Law Enforcement (Project Choice)	FUND CODE:	0264-01	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate
1. Beginning Free Fund Balance				1,638,300	2,103,400	2,113,900	2,184,300	2,032,100
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				1,638,300	2,103,400	2,113,900	2,184,300	2,032,100
4. Revenues (from Form B-11)				0	2,800	1,900	0	0
5. Non-Revenue Receipts and Other Adjustments	Suspense, borrowing limit			0	0	0	0	0
6. Statutory Transfers in:	Project CHOICE Fee from ITD	Fund or Reference:	0260-00	4,954,300	4,881,500	4,910,500	4,915,400	4,915,400
7. Operating Transfers in:		Fund or Reference:		0	0	0	0	0
8. Total Available for Year				6,592,600	6,987,700	7,026,300	7,099,700	6,947,500
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out:		Fund or Reference:		0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments	Refunds, Clearing, P-card pymts			0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				4,803,900	4,949,600	5,182,300	5,067,600	5,001,700
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				0	0	0	0	0
16. Reversions and Continuous Appropriations				(314,700)	(75,800)	(340,300)	0	0
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				4,489,200	4,873,800	4,842,000	5,067,600	5,001,700
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				4,489,200	4,873,800	4,842,000	5,067,600	5,001,700
20. Ending Cash Balance				2,103,400	2,113,900	2,184,300	2,032,100	1,945,800
21. Prior Year Encumbrances as of June 30				0	0	0	0	0
22. Current Year Encumbrances as of June 30				0	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				2,103,400	2,113,900	2,184,300	2,032,100	1,945,800
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				2,103,400	2,113,900	2,184,300	2,032,100	1,945,800
26. Outstanding Loans (if this fund is part of a loan program)								

Note: CHOICE fees in Idaho Code §49-454 are \$3.00 collected on passenger car registrations [§49-402(1)]; school buses [§49-402(2)]; motorcycles [§49-402(3)]; dealers plates [§49-411]; loaner plates [§49-412] and trucks 60,000 gvw & less [§49-434(1)]. Actual monthly revenues are collected and forwarded by ITD. FY2018 & FY2019 estimated revenue based on average actual revenue FY15-FY17. ISP requires a free fund balance of at least \$500,000 to meet July payroll for awarded CHOICE points.

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: Idaho State Police

Agency Number: 330

Original Request Date: or Revision Request Date: 9/25/17

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Sources and Uses: Includes asset forfeitures and restitutions from violations of the Uniformed Controlled Substance Act (§37-2744, §37-2735A, & §37-2744A); \$10 drug hotline fees (§37-2735A); and DWUI restitution for reasonable costs incurred by ISP to draw blood samples, perform laboratory analysis, transport and preserve evidence, preserve evidentiary test results and for testimony relating to the analysis in judicial proceedings, including travel costs associated with the testimony (§18-8003 & §18-4006(3)(b)). Moneys in the fund may be appropriated to offset costs incurred in connection with seized assets and the forfeiture process, for programs and functions designed to control or eliminate illicit drug traffic or to enforce statutory provisions related to DWUI, and a 24 hour anonymous hotline and reward system (§57-816).

FUND NAME:	Drug & DWUI Enforcement Donation	FUND CODE:	0273-00	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate
1. Beginning Free Fund Balance				1,549,300	1,594,000	1,739,100	1,724,900	1,367,700
2. Encumbrances as of July 1				67,700	35,000	42,600	104,900	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				1,617,000	1,629,000	1,781,700	1,829,800	1,367,700
4. Revenues (from Form B-11)				757,400	849,400	726,200	726,200	726,200
5. Non-Revenue Receipts and Other Adjustments	Suspense, borrowing limit			(100)	900	100	0	0
6. Statutory Transfers in:	Fund or Reference:			0	0	0	0	0
7. Operating Transfers in:	Fund or Reference:			0	0	0	0	0
8. Total Available for Year				2,374,300	2,479,300	2,508,000	2,556,000	2,093,900
9. Statutory Transfers Out:	Fund or Reference:			0	0	0	0	0
10. Operating Transfers Out:	Fund or Reference:			0	0		0	0
11. Non-Expenditure Disbursements and Other Adjustments	Refunds, Clearing, P-card pymts			2,500	2,600	100	0	0
12. Cash Expenditures for Prior Year Encumbrances				65,100	34,900	42,600	104,900	0
13. Original Appropriation				973,700	1,101,300	1,143,800	1,083,400	1,084,600
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				9,300	59,600	5,700	0	0
16. Reversions and Continuous Appropriations				(270,500)	(458,200)	(409,100)	0	0
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				(34,800)	(42,600)	(104,900)	0	0
19. Current Year Cash Expenditures				677,700	660,100	635,500	1,083,400	1,084,600
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				712,500	702,700	740,400	1,083,400	1,084,600
20. Ending Cash Balance				1,629,000	1,781,700	1,829,800	1,367,700	1,009,300
21. Prior Year Encumbrances as of June 30				200	0	0	0	0
22. Current Year Encumbrances as of June 30				34,800	42,600	104,900	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				1,594,000	1,739,100	1,724,900	1,367,700	1,009,300
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				1,594,000	1,739,100	1,724,900	1,367,700	1,009,300
26. Outstanding Loans (if this fund is part of a loan program)								

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: Idaho State Police

Agency Number: 330

Original Request Date: or Revision Request Date: 9/25/17

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Sources and Uses: Moneys in this fund are derived from permits issued on the transportation of hazardous waste and annual vehicle registration fees required for the endorsement of transporting hazardous materials (§49-2202, §49-2203, & §49-2209). Moneys in the fund may be used for reasonable costs incident to enforcement of the laws and rules related to transportation of hazardous material or hazardous waste (§49-2205).

FUND NAME:	Hazmat Enforcement Fund	FUND CODE:	0274-00	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate
1. Beginning Free Fund Balance				697,200	727,300	690,200	663,300	524,000
2. Encumbrances as of July 1				0	2,400	27,700	20,800	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				697,200	729,700	717,900	684,100	524,000
4. Revenues (from Form B-11)				100	1,100	200	200	200
5. Non-Revenue Receipts and Other Adjustments	Suspense, borrowing limit			0	0	0	0	0
6. Statutory Transfers in:	State Highways Fund	Fund or Reference:	0260	528,100	567,100	550,000	548,400	548,400
7. Operating Transfers in:		Fund or Reference:		0	0	0	0	0
8. Total Available for Year				1,225,400	1,297,900	1,268,100	1,232,700	1,072,600
9. Statutory Transfers Out:	Fund or Reference:			0	0	0	0	0
10. Operating Transfers Out:	Fund or Reference:			0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments	Refunds, Clearing, P-card pymts			2,100	(100)		0	0
12. Cash Expenditures for Prior Year Encumbrances				0	2,400	27,600	20,800	0
13. Original Appropriation				530,600	647,100	594,100	687,900	637,800
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				0	0	0	0	0
16. Reversions and Continuous Appropriations				(34,600)	(41,700)	(16,900)	0	0
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				(2,400)	(27,700)	(20,800)	0	0
19. Current Year Cash Expenditures				493,600	577,700	556,400	687,900	637,800
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				496,000	605,400	577,200	687,900	637,800
20. Ending Cash Balance				729,700	717,900	684,100	524,000	434,800
21. Prior Year Encumbrances as of June 30				0	0	0	0	0
22. Current Year Encumbrances as of June 30				2,400	27,700	20,800	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				727,300	690,200	663,300	524,000	434,800
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				727,300	690,200	663,300	524,000	434,800
26. Outstanding Loans (if this fund is part of a loan program)								

Note: HB438 Second Regular Session-2010 changed the annual fee for transportation of hazardous materials to a flat rate of \$10 (§49-2203) effective 07/01/10. Previously, fees were \$3 if purchased at time of registration or renewal or \$5 if purchased any time thereafter. ITD retains \$2 of every \$10 registration.

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: Idaho State Police

Agency Number: 330

Original Request Date: or Revision Request Date: 9/25/17

Page: 34 of 320

Sources and Uses: The annual access and usage fees charged each department or agency participating in the law enforcement telecommunications network are set by the telecommunications board. All access and usage fees collected are paid into the fund (§19-5202). Moneys are used to pay salaries and operating expenses required to operate the program.

FUND NAME:	Idaho Law Enforcement Telecommunications	FUND CODE:	0275-00	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate
1. Beginning Free Fund Balance				596,500	789,200	1,256,200	1,386,700	1,504,500
2. Encumbrances as of July 1				28,100	212,800	247,900	18,500	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				624,600	1,002,000	1,504,100	1,405,200	1,504,500
4. Revenues (from Form B-11)				1,358,000	1,640,100	1,583,000	1,581,300	1,581,300
5. Non-Revenue Receipts and Other Adjustments	Suspense, borrowing limit			113,400	(1,300)	13,400	0	0
6. Statutory Transfers in:	Fund or Reference:			0	0	0	0	0
7. Operating Transfers in:	Fund or Reference:			0	0	0	0	0
8. Total Available for Year				2,096,000	2,640,800	3,100,500	2,986,500	3,085,800
9. Statutory Transfers Out:	Fund or Reference:			0	0	0	0	0
10. Operating Transfers Out:	Fund or Reference:			0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments	Refunds, Clearing, P-card pymts			102,200	(6,300)	13,900	0	0
12. Cash Expenditures for Prior Year Encumbrances				28,100	212,800	247,900	18,500	0
13. Original Appropriation				1,623,700	1,381,200	1,654,200	1,463,500	1,443,600
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				0	0	0	0	0
16. Reversions and Continuous Appropriations				(447,200)	(203,100)	(202,200)	0	0
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				(212,800)	(247,900)	(18,500)	0	0
19. Current Year Cash Expenditures				963,700	930,200	1,433,500	1,463,500	1,443,600
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				1,176,500	1,178,100	1,452,000	1,463,500	1,443,600
20. Ending Cash Balance				1,002,000	1,504,100	1,405,200	1,504,500	1,642,200
21. Prior Year Encumbrances as of June 30				0	0	0	0	0
22. Current Year Encumbrances as of June 30				212,800	247,900	18,500	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				789,200	1,256,200	1,386,700	1,504,500	1,642,200
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				789,200	1,256,200	1,386,700	1,504,500	1,642,200
26. Outstanding Loans (if this fund is part of a loan program)								

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: Idaho State Police

Agency Number: 330

Original Request Date: or Revision Request Date: 9/25/17

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Sources and Uses: Includes moneys received from the federal government for various activities and programs.

FUND NAME:	Federal Fund	FUND CODE:	0348-00	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate
1. Beginning Free Fund Balance				1,961,600	826,300	1,959,000	452,200	213,700
2. Encumbrances as of July 1				627,100	1,011,800	182,600	209,500	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				2,588,700	1,838,100	2,141,600	661,700	213,700
4. Revenues (from Form B-11)				5,626,000	6,267,400	4,835,100	5,576,000	5,569,600
5. Non-Revenue Receipts and Other Adjustments		Suspense, borrowing limit		73,200	50,800	(3,400)	0	
6. Statutory Transfers in:	Idle Pool Loss (supplemental)	Fund or Reference:	HB403	0	16,400	0	0	
7. Operating Transfers in:		Fund or Reference:		0	0	0	0	0
8. Total Available for Year				8,287,900	8,172,700	6,973,300	6,237,700	5,783,300
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out:		Fund or Reference:		0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments		Refunds, Clearing, P-card pymts		5,000	8,200	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				235,900	961,500	182,200	209,500	0
13. Original Appropriation				8,106,800	8,359,300	8,732,700	8,522,900	8,421,700
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				368,000	69,300	851,100	0	0
16. Reversions and Continuous Appropriations				(1,645,300)	(3,234,900)	(3,244,900)	(2,708,400)	(2,708,400)
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				(620,600)	(132,300)	(209,500)	0	0
19. Current Year Cash Expenditures				6,208,900	5,061,400	6,129,400	5,814,500	5,713,300
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				6,829,500	5,193,700	6,338,900	5,814,500	5,713,300
20. Ending Cash Balance				1,838,100	2,141,600	661,700	213,700	70,000
21. Prior Year Encumbrances as of June 30				391,200	50,300		0	0
22. Current Year Encumbrances as of June 30				620,600	132,300	209,500	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				826,300	1,959,000	452,200	213,700	70,000
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				826,300	1,959,000	452,200	213,700	70,000
26. Outstanding Loans (if this fund is part of a loan program)								

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: Idaho State Police

Agency Number: 330

Original Request Date:

or Revision Request Date: 9/25/17

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Sources and Uses: Includes: a \$200,000 transfer from Department of Education's share of a 5% tax on the wholesale price of tobacco products to increase toxicology lab capacity, primarily for drug testing of juveniles (§63-2552A); payment for capitol mall security; receipts from trainees at POST; fingerprint fees; wine shippers registration and renewal fees; and non-government funded contracts for overtime and mileage reimbursement to provide law enforcement and traffic safety services. Funds are used towards maintaining the programs previously identified.

FUND NAME:	Miscellaneous Revenue	FUND CODE:	0349-00	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate
1. Beginning Free Fund Balance				2,826,300	4,048,700	5,113,000	5,399,700	4,689,000
2. Encumbrances as of July 1				19,800	149,300	147,400	211,900	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				2,846,100	4,198,000	5,260,400	5,611,600	4,689,000
4. Revenues (from Form B-11)				3,399,200	3,088,700	2,707,000	2,701,700	2,701,700
5. Non-Revenue Receipts and Other Adjustments	Suspense, borrowing limit			(2,600)	(14,600)	18,200	0	0
6. Statutory Transfers in:	Dept of Education- Forensics	Fund or Reference:		0	200,000	200,000	0	0
7. Operating Transfers in:	Tax Commission- ABC Direct Shippers	Fund or Reference:		2,700	3,100	3,900	3,200	3,200
7. Operating Transfers in:	Dept of Education-Fingerprints	Fund or Reference:		561,000	554,800	580,400	0	0
8. Total Available for Year				6,806,400	8,030,000	8,769,900	8,316,500	7,393,900
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out:	ABC Direct Shippers error	Fund or Reference:	0349-04/40	0	0	1,300	0	0
11. Non-Expenditure Disbursements and Other Adjustments	Refunds, Clearing, P-card pymts			29,500	15,000	8,200	0	0
12. Cash Expenditures for Prior Year Encumbrances				19,800	149,300	136,300	211,900	0
13. Original Appropriation				2,960,500	3,064,800	4,526,800	3,415,600	4,935,400
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				0	0	5,000	0	0
16. Reversions and Continuous Appropriations				(252,100)	(312,100)	(1,318,400)	0	0
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				(149,300)	(147,400)	(200,900)	0	0
19. Current Year Cash Expenditures				2,559,100	2,605,300	3,012,500	3,415,600	4,935,400
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				2,708,400	2,752,700	3,213,400	3,415,600	4,935,400
20. Ending Cash Balance				4,198,000	5,260,400	5,611,600	4,689,000	2,458,500
21. Prior Year Encumbrances as of June 30				0	0	11,000	0	0
22. Current Year Encumbrances as of June 30				149,300	147,400	200,900	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				4,048,700	5,113,000	5,399,700	4,689,000	2,458,500
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				4,048,700	5,113,000	5,399,700	4,689,000	2,458,500
26. Outstanding Loans (if this fund is part of a loan program)								

Division of Idaho State Police

FY 2018 JFAC Action

	FTP	Gen	Ded	Fed	Total
FY 2017 Original Appropriation	507.34	27,352,500	33,725,500	8,475,300	69,553,300
FY 2017 Total Appropriation	507.34	27,352,500	33,725,500	8,475,300	69,553,300
Noncognizable Funds and Transfers	0.00	0	10,100	800,000	810,100
FY 2017 Estimated Expenditures	507.34	27,352,500	33,735,600	9,275,300	70,363,400
Removal of Onetime Expenditures	0.00	(3,192,800)	(3,556,300)	(1,536,500)	(8,285,600)
Base Adjustments	0.00	0	0	0	0
FY 2018 Base	507.34	24,159,700	30,179,300	7,738,800	62,077,800
Benefit Costs	0.00	193,000	228,700	16,100	437,800
Inflationary Adjustments	0.00	600	0	0	600
Replacement Items	0.00	2,609,500	523,800	111,200	3,244,500
Statewide Cost Allocation	0.00	59,500	(59,500)	2,700	2,700
Annualizations	0.00	0	5,000	0	5,000
Change in Employee Compensation	0.00	505,100	492,900	82,200	1,080,200
FY 2018 Program Maintenance	507.34	27,527,400	31,370,200	7,951,000	66,848,600
Line Items					
1. Commissioned Officer Retention Plan	0.00	0	0	0	0
2. D3 Patrol Lieutenant	0.00	0	0	0	0
3. ISP Specialists	3.00	564,000	0	0	564,000
4. Sergeant & Trooper	2.00	421,000	0	0	421,000
5. IT Information System Techs	2.00	148,600	0	0	148,600
6. Instrument Maintenance	0.00	32,000	0	0	32,000
7. Conducted Energy Devices	0.00	0	292,400	0	292,400
8. Advanced Malware Protection	0.00	24,400	0	0	24,400
9. ABC Technical Records Specialist 2	1.00	0	57,300	0	57,300
10. BCI Office Specialist 2	1.00	0	48,000	0	48,000
11. Digital Imaging	0.00	0	102,000	0	102,000
12. Buyer Position	0.00	0	0	0	0
13. DNA Collection (S1088)	0.00	183,500	0	0	183,500
14. Dispatchers – Rule of 80	0.00	0	0	0	0
15. RCC Console System	0.00	150,000	0	0	150,000
16. CVS Specialists	2.00	55,500	0	313,900	369,400
17. Watercraft Inspection Station (H308)	1.00	0	171,300	0	171,300
18. Permittee Compliance-Mill Fund	0.00	0	187,100	0	187,100
Cybersecurity Insurance	0.00	56,000	24,500	600	81,100
FY 2018 Total	519.34	29,162,400	32,252,800	8,265,500	69,680,700
Chg from FY 2017 Orig Approp.	12.00	1,809,900	(1,472,700)	(209,800)	127,400
% Chg from FY 2017 Orig Approp.	2.4%	6.6%	(4.4%)	(2.5%)	0.2%

Division of Idaho State Police

Analyst: Otto

Historical Summary

OPERATING BUDGET	FY 2017 Total App	FY 2017 Actual	FY 2018 Approp	FY 2019 Request	FY 2019 Gov Rec
BY PROGRAM					
Director's Office	2,705,800	2,626,300	2,613,900	3,463,100	3,385,200
Executive Protection	571,600	570,900	573,600	848,900	856,500
Investigations	10,129,400	9,178,500	9,661,200	11,017,500	10,106,200
Patrol	39,027,100	36,053,600	40,535,600	44,296,600	41,963,700
Law Enforcement Programs	2,345,700	2,268,700	2,486,500	2,753,100	2,409,000
Support Services	8,932,100	7,644,600	7,748,300	9,328,500	9,350,400
Forensic Services	5,841,600	6,013,100	6,061,600	7,249,200	7,311,000
Total:	69,553,300	64,355,700	69,680,700	78,956,900	75,382,000
BY FUND CATEGORY					
General	27,352,500	27,159,600	29,162,400	36,408,700	32,772,200
Dedicated	33,725,500	30,918,000	32,252,800	34,386,000	34,393,900
Federal	8,475,300	6,278,100	8,265,500	8,162,200	8,215,900
Total:	69,553,300	64,355,700	69,680,700	78,956,900	75,382,000
Percent Change:		(7.5%)	8.3%	13.3%	8.2%
BY OBJECT OF EXPENDITURE					
Personnel Costs	48,247,800	44,394,200	49,227,800	51,530,700	50,720,100
Operating Expenditures	13,560,600	12,837,200	14,956,500	15,969,400	14,806,300
Capital Outlay	4,865,500	5,080,600	2,633,900	8,781,400	7,180,200
Trustee/Benefit	2,785,400	1,949,700	2,675,400	2,675,400	2,675,400
Lump Sum	94,000	94,000	187,100	0	0
Total:	69,553,300	64,355,700	69,680,700	78,956,900	75,382,000
Full-Time Positions (FTP)	507.34	507.34	519.34	551.34	531.34

Division Description

Director's Office: Provides administrative and policy support to the entire department. Included within this program are the director's office, legal services, human resources, financial services, and procurement.

Executive Protection: Provides protection for Idaho's Governor and First Lady. Currently, two officers are assigned to escort and protect them at all events while they are representing Idaho. It also provides protection to the Legislature during session, Supreme Court security, and officer support for Capitol mall security.

Investigations: Provides drug enforcement, internal police, and governmental investigation.

Patrol: Responsible for the protection of life and property on Idaho's highways; provision of accident investigations and assistance to the motoring public and all law enforcement agencies in Idaho; fleet management; and training.

Law Enforcement Programs: Includes the Alcohol Beverage Control function which administers the alcohol beverage laws of the state relating to licensing and compliance.

Support Services: Includes the criminal identification section which provides wanted persons and stolen property information to law enforcement in the field; maintains sex offender and other registries; and supports information systems.

Forensic Services: Assists law enforcement agencies through evidence gathering, laboratory examinations, analysis and training; performs DNA analysis; and maintains the Combined DNA Index System (CODIS) database.

Division of Idaho State Police

Analyst: Otto

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2018 Original Appropriation	519.34	29,162,400	69,680,700	519.34	29,162,400	69,680,700
Reappropriation	0.00	0	669,000	0.00	0	669,000
FY 2018 Total Appropriation	519.34	29,162,400	70,349,700	519.34	29,162,400	70,349,700
Noncognizable Funds and Transfers	0.00	0	3,200	0.00	0	3,200
FY 2018 Estimated Expenditures	519.34	29,162,400	70,352,900	519.34	29,162,400	70,352,900
Removal of Onetime Expenditures	0.00	(3,277,000)	(5,336,200)	0.00	(3,277,000)	(5,336,200)
Base Adjustments	(1.00)	0	0	(1.00)	0	0
FY 2019 Base	518.34	25,885,400	65,016,700	518.34	25,885,400	65,016,700
Benefit Costs	0.00	(337,800)	(748,400)	0.00	(320,300)	(718,900)
Inflationary Adjustments	0.00	500	500	0.00	500	500
Replacement Items	0.00	3,597,800	5,083,100	0.00	2,966,600	4,451,900
Statewide Cost Allocation	0.00	52,500	150,500	0.00	52,500	150,500
Change in Employee Compensation	0.00	179,000	379,000	0.00	538,800	1,157,800
FY 2019 Program Maintenance	518.34	29,377,400	69,881,400	518.34	29,123,500	70,058,500
1. Patrol Officers - 17 FTP	17.00	3,423,600	3,423,600	7.00	1,239,800	1,239,800
2. Investigation Officers - 6 FTP	6.00	1,024,800	1,024,800	0.00	0	0
3. Executive Protection Officer - FTP	1.00	220,800	220,800	1.00	220,900	220,900
4. LC/MS/MS Instrument	0.00	858,000	858,000	0.00	858,000	858,000
5. Cybersecurity Maintenance	0.00	50,000	50,000	0.00	0	0
6. Instrument Maintenance	0.00	51,000	51,000	0.00	44,500	44,500
7. Forensic Scientists - 3 FTP	3.00	346,000	346,000	3.00	346,300	346,300
8. Purchase of Watertower Lots	0.00	762,600	762,600	0.00	762,600	762,600
9. Buyer- FTP	1.00	61,800	61,800	0.00	0	0
10. Human Resource Associate - FTP	1.00	56,400	56,400	0.00	0	0
11. Fleet Installation Technician	1.00	63,900	63,900	1.00	64,200	64,200
12. ABC Sergeants - 2 FTP	2.00	0	369,600	0.00	0	0
13. BCI Section Supervisor - FTP	1.00	0	79,600	1.00	0	79,800
14. Sex Offender Registry System Update	0.00	0	1,595,000	0.00	0	1,595,000
15. 9-1-1 CAMA Trunks/ ALI Circuits	0.00	104,900	104,900	0.00	104,900	104,900
19. IT/Telecommunications	0.00	7,500	7,500	0.00	7,500	7,500
20. Forensic Legislative Intent Language	0.00	0	0	0.00	0	0
FY 2019 Total	551.34	36,408,700	78,956,900	531.34	32,772,200	75,382,000
Change from Original Appropriation	32.00	7,246,300	9,276,200	12.00	3,609,800	5,701,300
% Change from Original Appropriation		24.8%	13.3%		12.4%	8.2%

Division of Idaho State Police

Analyst: Otto

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2018 Original Appropriation					
	519.34	29,162,400	32,252,800	8,265,500	69,680,700

Reappropriation

S1166 of 2017 provided reappropriation or carryover authority for any unused and unencumbered funds appropriated from the Economic Recovery Reserve Fund to the Idaho State Police for endpoint installation and a recording system related to the Regional Communications Centers console system at the end of FY 2017.

Agency Request	0.00	0	669,000	0	669,000
Governor's Recommendation	0.00	0	669,000	0	669,000

FY 2018 Total Appropriation					
Agency Request	519.34	29,162,400	32,921,800	8,265,500	70,349,700
Governor's Recommendation	519.34	29,162,400	32,921,800	8,265,500	70,349,700

Noncognizable Funds and Transfers

Current year expenditure adjustments include various transfers within fund sources and among programs due to reallocation of Project CHOICE funding. Also included is a shift of 0.12 FTP from the General Fund to the Idaho Law Enforcement Telecommunications Fund and the Miscellaneous Revenue Fund to reflect actual personnel cost appropriation within Support Services.

Additionally, the division is requesting an object transfer of \$224,000 from operating expenditures to capital outlay in the Patrol Division to replace 16 mountaintop repeater control stations. The division was appropriated \$448,000 for an ongoing lease for the regional communication centers dispatch console and 911 telephony system. The agency is not expecting its first lease payment until FY 2019 and would like to use half of the money to replace 16 mountaintop repeaters.

Agency Request	0.00	0	3,200	0	3,200
Governor's Recommendation	0.00	0	3,200	0	3,200

FY 2018 Estimated Expenditures					
Agency Request	519.34	29,162,400	32,925,000	8,265,500	70,352,900
Governor's Recommendation	519.34	29,162,400	32,925,000	8,265,500	70,352,900

Removal of Onetime Expenditures

This decision unit removes expenditures for replacement items, lines items, and reappropriation funded on a onetime basis in FY 2018.

Agency Request	0.00	(3,277,000)	(1,802,700)	(256,500)	(5,336,200)
Governor's Recommendation	0.00	(3,277,000)	(1,802,700)	(256,500)	(5,336,200)

Base Adjustments

Ongoing base adjustments include restoration of current year expenditure adjustments; and various transfers within fund sources and among programs due to reallocation of Project CHOICE funding.

Additionally, there is a base reduction of 1.00 FTP from the Miscellaneous Revenue Fund. This position was to support the Idaho State Agriculture Watercraft Inspection Program. The agency states that after coordination with both agencies it was decided the best approach would be to use current troopers and pay overtime to meet the needs of the seasonal time frame.

Agency Request	(1.00)	0	0	0	0
Recommended by the Governor.					
Governor's Recommendation	(1.00)	0	0	0	0

FY 2019 Base					
Agency Request	518.34	25,885,400	31,122,300	8,009,000	65,016,700
Governor's Recommendation	518.34	25,885,400	31,122,300	8,009,000	65,016,700

Division of Idaho State Police

Analyst: Otto

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Benefit Costs					
Employer-paid benefit changes include a 14.6% reduction (or \$1,910 per eligible FTP) for health insurance, bringing the total appropriation to \$11,190 per FTP. Also included are a 6.8% increase for life insurance, a 5.5% increase for PERSI contributions, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	(337,800)	(388,700)	(21,900)	(748,400)
<i>The Governor recommends \$11,650 per eligible FTP for health insurance, which is a decrease of \$1,450, or 11%, from the previous year; a two-month employer and employee premium holiday; and a transfer of \$13.1 million from health insurance reserves to the General Fund. This recommendation also reflects the PERSI Board's decision to not increase the employer contribution for FY 2019.</i>					
Governor's Recommendation	0.00	(320,300)	(371,000)	(27,600)	(718,900)
Inflationary Adjustments					
The agency requests \$500 for contract inflation from the General Fund to cover the 3% contractual increase for ISP's share of the rent increase for Public Safety Communication sites located on endowment lands. The lease will be increasing from \$19,300 in FY 2018 to \$19,800 in FY 2019.					
Agency Request	0.00	500	0	0	500
Governor's Recommendation	0.00	500	0	0	500
Replacement Items					
Executive Protection requests \$70,700 to replace vehicles and a Tri-Band radio.					
Investigations requests \$355,700 to replace vehicles and equipment, a Tri-Band radio, forensic crime computers, laptops, and licenses.					
Patrol requests \$4,038,100 to replace vehicles, a motorcycle, office equipment, ballistic vests, mountaintop repeater controls, and Tri-Band radios.					
Law Enforcement Programs requests \$35,600 to replace a sedan and equipment, desktop computers, flat panel monitors, and laptops.					
Support Services requests \$393,900 to replace routers, server blades, office equipment, and licenses.					
Forensics requests \$189,100 to replace one gas chromatograph/mass spectrometer, laptops, desktops, and licenses.					
Agency Request	0.00	3,597,800	1,339,500	145,800	5,083,100
<i>The Governor recommends a difference \$2,966,600 from the General Fund in the Patrol Division for replacement items. This removes ten sedans and equipment included in the agency request.</i>					
Governor's Recommendation	0.00	2,966,600	1,339,500	145,800	4,451,900
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management fees will decrease \$26,400, State Controller fees will increase \$9,900, Attorney General fees will increase \$164,200, State Treasurer fees will decrease by \$100, and Legislative audit fees increase by \$2,900, for a net increase of \$150,500.					
Agency Request	0.00	52,500	99,800	(1,800)	150,500
Governor's Recommendation	0.00	52,500	99,800	(1,800)	150,500
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	179,000	168,900	31,100	379,000
<i>The Governor recommends a 3% increase in employee compensation, distributed on merit. He does not recommend a compensation increase for group and temporary positions. The Governor recommends the pay structure for state employees be moved by 3% and includes \$33,700 for that purpose.</i>					
Governor's Recommendation	0.00	538,800	528,500	90,500	1,157,800

Division of Idaho State Police

Analyst: Otto

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2019 Program Maintenance					
Agency Request	518.34	29,377,400	32,341,800	8,162,200	69,881,400
Governor's Recommendation	518.34	29,123,500	32,719,100	8,215,900	70,058,500

1. Patrol Officers - 17 FTP

Patrol

The division is requesting 17.00 FTP and \$3,423,600 from the General Fund for patrol officers, of which, \$1,559,200 is ongoing and \$1,864,400 is onetime. Funding is requested for ten motorcycle troopers, five remote resident troopers, one resident trooper, and one sergeant to increase ISP's ability to promote and enforce traffic safety. Two motorcycle troopers will be placed in each district with the exception of District 3, Meridian, which already has a motorcycle unit. Motorcycle units are able to maneuver easily in high traffic flow and are able to reach critical incidents quicker. Five remote resident troopers and one resident trooper are requested to fill the needs of rural Idaho. These requested positions will target areas throughout the state that currently do not have resident officer coverage, and as a result, have high response times. They are a resource to local police and fire agencies and become involved with the communities they serve. Resident locations are considered remote when geographic, economic, or other circumstances make the position difficult to fill. The final position adds an additional sergeant to the Coeur d'Alene office to help balance the span of control in that district.

Agency Request	17.00	3,423,600	0	0	3,423,600
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The Governor recommends 7.00 FTP and \$1,239,800 from the General Fund with \$630,700 ongoing and \$609,100 onetime for five remote resident troopers, one resident trooper, and one sergeant to target rural areas throughout the state and improve officer coverage and response time.

Governor's Recommendation	7.00	1,239,800	0	0	1,239,800
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2. Investigation Officers - 6 FTP

Investigations

The division is requesting 6.00 FTP and \$1,024,800 from the General Fund for investigation officers, of which, \$628,700 is ongoing, and \$396,100 is onetime. In 1995 the Investigations Program had 66 commissioned positions and the population of the state of Idaho was slightly over one million people. In FY 2018, the Investigations Program has 61 commissioned positions and the population is approximately 1.65 million people. ISP supports every law enforcement agency in the state when working large-scale drug trafficking cases, and complex or high profile cases. During FY 2013 and FY 2014, six detective positions were eliminated due to budget holdbacks and lack of funding. In FY 2015 and FY 2017, two detective positions were added each year, for a total of four. The agency states, due to inadequate staffing levels, increased case complexity, and more violent and frequently resistant criminals, officer safety is at risk. If approved, these positions will be allocated to district offices throughout the state affording more support in the ability to suppress drugs, and assist the local agencies as mandated by statute.

Agency Request	6.00	1,024,800	0	0	1,024,800
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Not recommended by the Governor.

Governor's Recommendation	0.00	0	0	0	0
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3. Executive Protection Officer - FTP

Executive Protection

The division is requesting 1.00 FTP and \$220,800 for an executive protection officer to ensure proper security for the Governor and First Lady all year long, in addition to when the Legislature is in session. This request is from the General Fund and \$132,400 is ongoing and \$88,400 is onetime. According to the agency, the addition of a new protection officer would help to make sure that the Governor and First Lady are properly accompanied to all state events that they attend pursuant to the secret service training standards. An additional officer would also allow the other staff to take vacation and has potential to reduce overtime requirements.

Agency Request	1.00	220,800	0	0	220,800
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Recommended by the Governor with changes for benefits and compensation.

Governor's Recommendation	1.00	220,900	0	0	220,900
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Division of Idaho State Police

Analyst: Otto

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
4. LC/MS/MS Instrument					Forensic Services
<p>The division is requesting \$858,000 onetime from the General Fund for two liquid chromatography tandem mass spectrometry (LC/MS/MS) instruments that will modernize current methods, and provide qualitative and quantitative toxicology testing. The LC/MS/MS method being developed offers a broader spectrum of screening. It will have the ability to detect many more compounds/drugs, including synthetic drugs, and samples will run in plates instead of single tubes allowing for 70 sample batches to run at one time. Currently, only 25 batches can run at one time. One instrument will be placed in the Pocatello lab while the other will be placed in the Coeur d'Alene lab. If approved, the new instruments would be used in addition to the old instruments, in order to complete toxicology cases quicker.</p>					
Agency Request	0.00	858,000	0	0	858,000
Governor's Recommendation	0.00	858,000	0	0	858,000
5. Cybersecurity Maintenance					Support Services
<p>The division requests \$50,000 ongoing from the General Fund for employee training and cybersecurity hardware and software maintenance for the Criminal Justice Information Systems (CJIS). This increase will fund the necessary training required to ensure CJIS personnel and their skill sets are up-to-date with evolving technology and cybersecurity requirements. The request will also fund training required. CJIS is currently divided into four departments, and each department has different IT disciplines requiring a particular skill set. According to the agency, the employees have been assigned to CJIS-IT without the proper skills, or have not been able to maintain the necessary skills to support a robust and secure network infrastructure.</p>					
Agency Request	0.00	50,000	0	0	50,000
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
6. Instrument Maintenance					Forensic Services
<p>The division is requesting \$51,000 ongoing from the General Fund for maintenance agreements on federally-funded instruments purchased prior to the start of FY 2019. This is requested ongoing from the General Fund instead of federal funds because funding will no longer be available for the maintenance after they come off of the federal grant. All equipment is purchased to increase the capacity of the laboratory to perform forensic case work.</p>					
<p>The agency is requesting funding for maintenance on the following instruments in the Forensic Services Program:</p> <p>ABIS Maintenance; \$7,500/year</p> <p>EZ1 Advanced Instrument Maintenance; \$3,000 per instrument with two instruments totaling \$6,000 per year</p> <p>DNA AB3130 Instrument Maintenance; \$8,500 per year</p> <p>BSD DNA Database Puncher Maintenance; \$4,500 per year</p> <p>Niche Vision STRmix Software Annual Maintenance; \$18,000 per year</p> <p>Radox Toxicology Screening Instrument Maintenance; \$6,500 per year</p>					
Agency Request	0.00	51,000	0	0	51,000
<i>The Governor does not recommend maintenance for the Radox Toxicology Screening instrument as it was not purchased by the department as planned.</i>					
Governor's Recommendation	0.00	44,500	0	0	44,500

Division of Idaho State Police

Analyst: Otto

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
7. Forensic Scientists - 3 FTP					Forensic Services
The division is requesting 3.00 FTP and \$346,000 from the General Fund for forensic scientists, of which \$287,800 is ongoing and \$58,200 is onetime. These positions will be located in the Meridian lab, and will address the increased demands of the chemistry, latent print, and DNA database disciplines.					
Chemistry 1.00 FTP - State courts request case turnaround to be less than 15 days for most chemistry/drug cases due to court requirements for preliminary hearing and plea agreements. Currently, the Meridian lab has a turnaround time of 30 days. Scientists spend a great amount of time in grand jury proceedings, pretrial activities, and trial testimony. Support for new and emerging drugs has put a burden on the lab.					
Latent Print 1.00 FTP - According to the agency, cases submitted for analysis and comparison have increased by 39.98% over FY 2015 - FY 2017. In addition, S1088 of 2017 requires thumbprint comparisons performed on DNA submissions for felons and registered sex offenders. The goal of management and an Idaho Supreme Court request is to ensure all felony latent print and toxicology cases are worked in less than 30 days.					
DNA Database Lead Worker 1.00 FTP - According to the agency, sexual assault evidence kit legislation, specifically H145 of 2017 and H507 of 2016, increased submission of cases for biology screening 88% and DNA analysis 107% from FY 2016 to FY 2017. While DNA staff increased to address the legislation, the laboratory is unable to meet required turnaround times of 90 days for sexual assault kits, 30 days for courts, and strategic goal of 30 days. The laboratory has also exceeded the recommended span of control for the current DNA supervisor. This lead worker will supervise employees, and take some of the administrative burden off the DNA supervisor/technical leader.					
Agency Request	3.00	346,000	0	0	346,000
<i>Recommended by the Governor with changes for benefits and compensation.</i>					
Governor's Recommendation	3.00	346,300	0	0	346,300
8. Purchase of Watertower Lots					Director's Office
The division requests \$762,600 onetime from the General Fund to participate in an auction to acquire three vacant Idaho Department of Lands (IDL) endowment lots adjacent to the ISP Meridian campus. IDL plans to auction the lots in the fall of 2018. ISP wishes to secure the lots for future needs of the agency, and the security of the 44 acre campus and training facility. The division's goal for the land is to build a new laboratory facility for Forensic Services because demand for forensic services is increasing. This land would provide the ability to build a new forensic lab, expand the services offered in the Treasure Valley to include toxicology, trace analysis, firearms analysis, and accommodate more analysts. The estimated current value of each lot is as follows: lot 1, \$236,500; lot 2, \$218,000; and lot 3, \$218,000. There is an 8% appreciation factor of \$53,800, and 5% closing costs in the amount of \$36,300, for a total amount of \$762,600.					
Agency Request	0.00	762,600	0	0	762,600
Governor's Recommendation	0.00	762,600	0	0	762,600
9. Buyer- FTP					Director's Office
The division requests 1.00 FTP and \$61,800 from the General Fund to add a buyer position to the agency's purchasing team. Of this request, \$59,000 would be ongoing, and \$2,800 would be onetime. According to the agency, current workload routinely overwhelms staff leading to periodic errors, tardiness of orders, and inventory and surplus management errors. The purchasing team currently provides purchasing and contract support to all of ISP and POST because ISP writes requests for proposals for every purchase above \$10,000, as required by the Division of Purchasing.					
Agency Request	1.00	61,800	0	0	61,800
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

Division of Idaho State Police

Analyst: Otto

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
10. Human Resource Associate - FTP					
					Director's Office
The division is requesting 1.00 FTP and \$56,400 from the General Fund for a human resource associate, of which \$53,600 is ongoing and \$2,800 is onetime. This position will provide direct support to the human resource officer, two human resource specialist seniors, and one human resource specialist. The request will allow for current staff to be able to dedicate their time to their focus areas, which includes recruitment, in-depth employment law issues, and Equal Employment Opportunity (EEO) compliance. The human resource department serves all of ISP and POST along with providing services to both the Racing Commission and the Brand Board.					
Agency Request	1.00	56,400	0	0	56,400
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
11. Fleet Installation Technician					
					Patrol
The division is requesting 1.00 FTP and \$63,900 from the General Fund for a fleet installation technician, of which \$57,100 is ongoing and \$6,800 is onetime. This position would be responsible for the design, fabrication, and installation of two-way communication systems, and emergency vehicle equipment, including the light bars, sirens, etc. The agency states that this position is needed due to the amount of work necessary to equip emergency vehicles in a timely manner. Currently, the agency does not have an employee that provides these services; the Military Division's Public Safety Communications Program, along with other commercial equipment installation companies, provide this service for ISP.					
Agency Request	1.00	63,900	0	0	63,900
<i>Recommended by the Governor with changes for benefits and compensation.</i>					
Governor's Recommendation	1.00	64,200	0	0	64,200
12. ABC Sergeants - 2 FTP					
					Law Enforcement Programs
The division is requesting 2.00 FTP and \$369,600 from the Alcohol Beverage Control (ABC) Fund for ABC sergeants and their estimated overtime, of which \$236,900 is ongoing and \$132,700 is onetime. The division is requesting two additional positions to enhance management support and oversight in ISP's northern and eastern districts; one sergeant would be located in Cour d'Alene or Lewiston and the other in Pocatello or Idaho Falls. ABC is responsible for enforcement and regulation of over 5,000 alcohol beverage control licenses issued statewide and are called to assist with alcohol related investigations that include investigating under-age drinking at an organized party, investigating over service following a fatal or serious injury crash, and compliance operations. The division defines over service as any person who sells, gives, or dispenses any alcoholic beverage to another person who is actually, apparently, or obviously intoxicated. Currently, there are 17.00 FTP in the Law Enforcement Program.					
Agency Request	2.00	0	369,600	0	369,600
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
13. BCI Section Supervisor - FTP					
					Support Services
The division is requesting 1.00 FTP and \$79,600 for a criminal records section supervisor in the Bureau of Criminal Investigations (BCI), of which \$75,600 is ongoing and \$4,000 is onetime. The audit and training section of BCI used to have a lead employee who took on supervisory tasks, but that individual's duties have grown to the point that the existing supervisory duties are not always accomplished. Three of the other four areas in BCI have a formal supervisor. This unit currently has six positions; five BCI auditing and training specialists, and one technical records specialist.					
Agency Request	1.00	0	79,600	0	79,600
<i>Recommended by the Governor with changes for benefits and compensation.</i>					
Governor's Recommendation	1.00	0	79,800	0	79,800

Division of Idaho State Police

Analyst: Otto

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
14. Sex Offender Registry System Update					Support Services
The division is requesting \$1,595,000 from the Miscellaneous Revenue Fund to upgrade the Central Sex Offender Registry (SOR) system to a newer version from the existing vendor. Of the requested amount, \$1,400,000 is onetime and \$195,000 is ongoing. The upgraded version will provide the state with enhanced capabilities and interface opportunities with other state agencies. The current system will no longer be supported if not upgraded within the next one to two years.					
Agency Request	0.00	0	1,595,000	0	1,595,000
<i>In addition to the recommended line item, the Governor recommends that the agency request reappropriation for FY 2020.</i>					
Governor's Recommendation	0.00	0	1,595,000	0	1,595,000
15. 9-1-1 CAMA Trunks/ ALI Circuits					Patrol
The division is requesting \$104,900, from the General Fund to upgrade its Motorola radio consoles, of which \$93,000 will be ongoing and \$11,900 will be onetime. ISP was appropriated funds in FY 2017 to execute a ten-year contract with Motorola 9-1-1 as a joint project with the Department of Health and Welfare. For the system to function as planned ISP is requesting an upgrade to the centralized automated message accounting (CAMA) trunks and automatic location identification (ALI). This upgrade will allow the dispatchers to see the name and location of the person dialing 9-1-1.					
Agency Request	0.00	104,900	0	0	104,900
Governor's Recommendation	0.00	104,900	0	0	104,900
19. IT/Telecommunications					Director's Office
The division is requesting \$7,500 ongoing from the General Fund for increased costs of maintenance and operations for the state Internet/security, network infrastructure, and staff. In FY 2015, \$7,900 was added to cover the annual Internet/security and state network billing. The FY 2018 billing was \$15,400, and this request would cover the \$7,500 so that the agency would not have to absorb the cost increases in FY 2019. The agency plans to leave a position vacant for multiple pay periods to absorb this cost for FY 2018.					
Agency Request	0.00	7,500	0	0	7,500
Governor's Recommendation	0.00	7,500	0	0	7,500
20. Forensic Legislative Intent Language					Forensic Services
Intent language is necessary for the transfer of cigarette and tobacco product tax revenue deposited into the Public School Income Fund that is to be remitted annually to the Idaho State Police to increase toxicology lab capacity in forensic services for drug testing of juveniles.					
INTENT LANGUAGE: There is hereby appropriated and the State Controller shall transfer in accordance with Section 63-2552A(3), Idaho Code, on July 1, 2018, or as soon thereafter as practicable, \$200,000 from the Public School Income Fund to the Idaho State Police Miscellaneous Revenue Fund for the purpose of increasing toxicology lab capacity in Forensic Services.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2019 Total					
Agency Request	551.34	36,408,700	34,386,000	8,162,200	78,956,900
Governor's Recommendation	531.34	32,772,200	34,393,900	8,215,900	75,382,000
Agency Request					
Change from Original App	32.00	7,246,300	2,133,200	(103,300)	9,276,200
% Change from Original App	6.2%	24.8%	6.6%	(1.2%)	13.3%
Governor's Recommendation					
Change from Original App	12.00	3,609,800	2,141,100	(49,600)	5,701,300
% Change from Original App	2.3%	12.4%	6.6%	(0.6%)	8.2%

Idaho State Police

FY 2019

Replacement Items

Replacement Items	Quantity in Stock	Quantity Desired	Average Unit Cost	Total Cost	Gov Rec
Auto and Light Trucks	387	57	\$36,000	\$2,115,900	\$1,584,373
Ballistic Vests	224	54	\$1,100	\$59,900	\$59,900
Computer Hardware	926	281	\$2,900	\$164,800	\$164,800
Desktop Software	626	128	\$300	\$45,200	\$45,200
Law Enforcement Equipment	376	23	\$11,400	\$194,600	\$194,600
Med and Lab Equipment	14	1	\$135,000	\$135,000	\$135,000
MountainTop Repeater Control Stations	35	18	\$14,000	\$252,000	\$252,000
Peripheral Equipment	231	41	\$800	\$18,200	\$18,200
Server Hardware	22	22	\$15,000	\$358,800	\$358,800
Tri-Band Radio	300	148	\$7,100	\$1,050,100	\$1,050,100
Vehicle Repair and Maint.	387	57	\$6,100	\$688,600	\$588,927
Total				\$5,083,100	\$4,451,900